

# ANNUAL REPORT ——— 308th YEAR

IPSWICH, MASSACHUSETTS



FOR THE YEAR ENDING DECEMBER 31, 1941



## Whipple House

Built in 1640 of sturdy oak and pine the Whipple House, shown on cover, is the headquarters of the Ipswich Historical Society, and stands as a symbol and type of the worth of those who founded Ipswich, the Commonwealth and the Nation. Its builders were Englishmen come hither to carve out of the wilderness a new land for free men. Its owners laid the foundations of the American Revolution and contributed to its victory. Before its ample fireplaces the great men of Ipswich of other days have gathered to discuss the problems of town and nation in liberty of thought and action.

Preserved for all time it stands today that men may know the manner of men who in other days kept the faith of a new country and received from them the heritage of inspiration of honest building, dignified construction, beauty of expression.

Considered by architects as one of the outstanding examples of American domestic architecture of the 17th century the Whipple house has been visited by more than fifty thousand people since it was opened to the public.

Ipswich treasures this house as a worthy landmark to give to generations growing up a firm link with the past and a direction and faith to an uncertain future.

TOWN OF IPSWICH, MASSACHUSETTS

Report and Recommendations  
Of The  
**FINANCE COMMITTEE**  
On The  
**WARRANT**



For The  
Annual Town Meeting  
Monday, March 2, 1942

HENRY S. BOWEN, PRINTER  
IPSWICH, MASS.





# THE REPORT

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To the Citizens of Ipswich:

Following is the report of your Finance Committee covering departmental budgets and articles in the Warrant for the Annual Town Meeting of 1942. As is customary, your Committee has met with all Town Officials and Department heads before arriving at its recommendations. This year we are faced with a National Emergency, the extent of which none of us can hope to estimate at this time. This condition must be met by Federal, State and Local governments and it is with this clearly in mind that your Committee has attempted to face the situation squarely here at home. Demands from Federal and State Governments are bound to increase materially in the future so that it is more important than ever before that local governments must use every precaution possible to keep their own expenditures within reason and at the same time provide ample funds for efficient administration.

This year your Committee has been faced with many requests for increased appropriations due to increased costs of materials, purchase of necessary equipment and to increase in pay for Town employees. In the matter of pay raises your Committee has faced this situation squarely and has attempted to weigh every case with care. Living costs have increased somewhat, but, using government figures, it is not more than 8 to 10% over a year ago. With these things in mind, your Committee recommends a general 10% increase in hourly wages. Regular police and firemen have already received substantial increases as voted at a special town meeting late in 1941 and these are largely responsible for the increases in those two departments this year. Some extra hose and other equipment, which we feel necessary under present conditions, is recommended for the Fire Department. Also an increase in the pay of the "call men" from \$100 to \$125 and the two Engineers from \$150 to \$175 per year is recommended both of which are covered in the regular department budget and amounts to \$750.

Other increases are included in the Moth, Tree, Public Welfare, Highway, Accountant and Town Hall budgets, all of which

have been included in tabulation. All department heads and interested persons have been duly notified of our action and in practically all cases have co-operated with this Committee's recommendations.

In regard to the School Department's budget, your Committee has recommended an amount in line with last year's expenditures. The Superintendent and School Committee have presented us with a very commendable schedule of teachers' salaries which we strongly trust will be adopted. Also their treatment of janitor's salaries is recommended. Both of these can be accomplished without any increase over that expended last year. The drop in student enrollment continues with forty less reported than a year ago. In view of war conditions there is every indication that this will continue for the duration, particularly as concerns the High School. This undoubtedly will eventually stop some teacher replacements. School equipment and supplies are in better shape than for many years and it is our firm belief that education can be adequately maintained with the appropriation recommended by this committee.

Your Committee urges serious consideration of a contributory retirement pension plan for Town employees and therefore had article 33 placed in the warrant with the idea that definite action may be possible at the annual meeting in 1943. Over 80% of the cities and towns of the Commonwealth have adopted this plan.

Having met with the Selectmen and Chairman of the local defense committee we recommend that \$5,000 be appropriated for Civilian Defense and that the present Chairman and Committee be officially recognized by the Town.

It is the opinion of this Committee that the Town Treasurer should delegate the Manager of the Water and Light Department as a Deputy Collector with power to collect all accounts due the water and Light Department.

We take this opportunity to thank the Board of Selectmen, Department heads, and Committees for their cooperation.

JEROME RICHARDSON. Chairman  
EDWARD J. MARCORELLE. Vice-Chairman  
WILMOT E. HALL. Secretary  
M. CHARLES ARTHUR  
JESSE M. MOREHOUSE  
THOMAS A. JOHNSON  
HARLAND BURKE  
WALTER E. LEZON  
EDMUND H. KELLEHER

# The Recommendations

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Article 1. To fix the compensation of Town Officers.

Article 2. To choose the following officers, viz:

Moderator for one year.

One Selectman for three years.

One Selectman for one year—to fill vacancy.

One Treasurer and Collector of Taxes for three years.

One Assessor of Taxes for three years.

Two members of the School Committee for three years.

One Water & Electric Light Commissioner for three years.

One member of the Board of Health for three years.

One member of the Board of Public Welfare for three years.

Constable for one year.

One Cemetery Commissioner for three years.

One Clam Commissioner for one year.

One Park Commissioner for three years.

One Tree Warden for three years.

One Trustee to manage the land of the Town of Ipswich at Great Neck in said Ipswich for three years.

The above named officers to be voted for on one ballot on Monday, the Ninth Day of March, 1942. The polls will be opened at 5:45 A. M. and may be closed at 5:00 P. M.

Article 3. To choose all other necessary Town Officers.

Article 4. To hear and act on the report of the Finance Committee and raise and appropriate money for the Town charges for the ensuing year.

Article 5. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of the revenue of the fiscal year beginning January 1, 1942, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, of the General Laws.

The Committee recommends the adoption of the article.



| Department                      | 1941<br>Appropriated | Transfer<br>Reserve Fund | Credit<br>Transfer |
|---------------------------------|----------------------|--------------------------|--------------------|
| Moderator .....                 | 100.00               |                          |                    |
| Selectmen .....                 | 2,812.50             | 500.00                   |                    |
| Auditing and Accounting .....   | 2,100.00             |                          |                    |
| Treasurer and Collector ..      | 6,360.50             |                          |                    |
| Assesors .....                  | 2,538.00             | 25.00                    |                    |
| Law .....                       | 600.00               | 100.00                   |                    |
| Town Clerk .....                | 1,776.00             | 50.00                    |                    |
| Election and Registration ..... | 1,319.00             |                          |                    |
| Town Hall .....                 | 3,382.90             |                          |                    |
| Police .....                    | 14,145.00            |                          | 459.00             |
| V. H. Grant-Pension .....       | 728.00               |                          |                    |
| Fire .....                      | 13,000.00            | 450.00                   | 180.00             |
| Moth .....                      | 5,384.00             | 650.00                   |                    |
| Tree Warden .....               | 765.00               |                          |                    |
| Weights and Measures .....      | 528.00               |                          |                    |
| Forest Warden .....             | 300.00               | 150.00                   |                    |
| Clam Commissioner .....         | 1,500.00             |                          |                    |
| Bounty on Seals .....           | 150.00               |                          |                    |
| Health .....                    | 5,970.00             |                          |                    |
| Cable Hospital .....            | 2,500.00             |                          |                    |
| Essex Sanatorium .....          | 3,073.66             |                          |                    |
| Mosquito Control .....          | 850.00               |                          |                    |
| Highway .....                   | 23,000.00            |                          |                    |
| Snow Removal .....              | 6,500.00             | 99.14                    |                    |
| Street Lighting .....           | 6,400.00             |                          |                    |
| Public Welfare -                |                      |                          |                    |
| Temporary Aid .....             | 27,600.00            |                          |                    |
| Old Age Assistance .....        | 24,000.00            |                          |                    |
| Old Age                         |                      |                          |                    |
| Assistance Adm. ....            |                      |                          |                    |
| Aid to Dependent                |                      |                          |                    |
| Children .....                  | 4,500.00             |                          |                    |
| Aid to Dependent                |                      |                          |                    |
| Children Adm. ....              |                      |                          |                    |
| State Aid .....                 | 480.00               |                          |                    |
| Military Aid .....              | 1,000.00             | 315.00                   |                    |
| Soldier's Relief .....          | 4,500.00             |                          |                    |
| Soldier's Graves .....          | 175.00               |                          |                    |
| Education .....                 | 100,610.00           |                          | 2,000.00           |
| Library .....                   | 3,200.00             |                          |                    |
| Parks .....                     | 700.00               |                          |                    |
| Playgrounds .....               | 1,091.00             | 50.00                    |                    |
| Memorial Day .....              | 300.00               | 2.37                     |                    |
| Town Clock .....                | 75.00                |                          |                    |
| Memorial Building .....         | 2,250.00             |                          |                    |
| Reserve Fund .....              | 3,500.00             |                          |                    |
| Cemetery .....                  | 3,700.00             | 350.00                   | 1,173.61           |
| Interest .....                  | 3,798.38             |                          |                    |
| Maturing Debt .....             | 17,700.00            |                          |                    |
|                                 | \$304,961.94         | \$2,741.51               | \$3,812.61         |

| Expended<br>1941 | Requested<br>1942 | Recommended<br>1942 |
|------------------|-------------------|---------------------|
| 100.00           | 100.00            | 100.00              |
| 3,270.49         | 3,352.91          | 3,352.91            |
| 2,075.16         | 2,525.00          | 2,525.00            |
| 6,173.82         | 9,264.00          | 9,264.00            |
| 2,544.44         | 2,538.00          | 2,538.00            |
| 626.45           | 600.00            | 600.00              |
| 1,803.07         | 1,812.00          | 1,812.00            |
| 1,218.68         | 1,920.00          | 1,920.00            |
| 2,904.08         | 3,799.99          | 3,799.99            |
| 14,491.52        | 16,530.00         | 16,530.00           |
| 728.00           | 728.00            | 728.00              |
| 13,615.18        | 17,300.00         | 17,300.00           |
| 5,991.77         | 5,308.00          | 5,308.00            |
| 758.12           | 808.00            | 808.00              |
| 527.88           | 558.88            | 558.88              |
| 391.20           | 650.00            | 650.00              |
| 1,420.73         | 1,500.00          | 1,500.00            |
| 80.00            | 150.00            | 150.00              |
| 5,631.04         | 5,885.00          | 5,885.00            |
| 2,500.00         | 2,500.00          | 2,500.00            |
| 3,073.66         | 3,757.51          | 3,757.51            |
| 850.00           | 850.00            | 850.00              |
| 23,026.60        | 24,000.00         | 24,000.00           |
| 5,427.27         | 4,000.00          | 4,000.00            |
| 6,400.00         | 5,800.00          | 5,800.00            |
| 18,340.39        | 17,000.00         | 16,850.00           |
| 23,061.13        | 30,000.00         | 30,000.00           |
|                  | 300.00            | 300.00              |
| 3,554.00         | 5,000.00          | 5,000.00            |
|                  | 100.00            | 100.00              |
| 470.00           | 360.00            | 360.00              |
| 1,185.00         | 420.00            | 420.00              |
| 2,539.82         | 3,000.00          | 3,000.00            |
| 175.00           | 175.00            | 175.00              |
| 102,608.48       | 103,022.49        | 100,600.00          |
| 3,199.97         | 3,200.00          | 3,200.00            |
| 682.73           | 700.00            | 700.00              |
| 1,140.71         | 935.00            | 935.00              |
| 302.37           | 365.00            | 365.00              |
| 75.00            | 75.00             | 75.00               |
| 2,183.60         | 1,750.00          | 1,750.00            |
| 3,137.71         | 5,000.00          | 5,000.00            |
| 5,219.78         | 3,870.00          | 3,870.00            |
| 3,751.43         | 3,400.00          | 3,400.00            |
| 17,700.00        | 18,100.00         | 18,100.00           |

|              |              |              |
|--------------|--------------|--------------|
| \$294,956.28 | \$313,009.78 | \$310,437.29 |
|--------------|--------------|--------------|

Article 6. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to refund any or all of the revenue notes in anticipation of the revenue year 1941, in accordance with the provisions of Section 17, Chapter 44, of the General Laws, any debt so incurred to be paid from the revenue of 1941.

The Committee recommends the adoption of the article.

Article 7. To see if the Town will vote to authorize the Town Treasurer, with the approval of the Selectmen, to extend as much as is necessary of the revenue loans of 1941, not to exceed \$75,000.00 for a period not to exceed six months, under the authority of and in accordance with the provisions of Chapter 303 of the Acts of 1932 or take any action relative thereof.

The Committee recommends the adoption of the article.

Article 8. To see if the Town will appropriate for the current expenses of the Water Department a sum of money to be paid from the revenues received by the Department during the year.

The Committee recommends the acceptance of the motion to be offered by the Water and Light Commissioners.

Article 9. To see if the Town will vote to accept a transfer to the Town Treasurer of a sum of money from the profits of the Electric Light Department for the current year.

The Committee recommends that the Town accept a transfer of \$11,000.00 from the profits of the Electric Light Department.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$3,757.71, said sum being the Town's portion of the net expense of the care and maintenance of the Essex Sanatorium at Middleton for the year 1941, and provide for the payment thereof.

Recommended in tabulation.

Article 11. To see if the Town will vote to raise and appropriate the sum of \$850.00, for the purpose of maintaining during the ensuing year the mosquito control works as estimated and certified to by the State Reclamation Board, in accordance with the provisions of Chapter 112, Acts of 1931.

Recommended in tabulation.



Article 12. To see if the Town will vote to make an appropriation for the care of Soldiers' Graves and provide for the payment thereof.

Recommended in tabulation.

Article 13. To see if the Town will vote to appropriate a sum of money towards the support of the Heard Public Library, and provide for the payment thereof.

Recommended in tabulation.

Article 14. To see if the Town will vote to appropriate a sum of money for the observance of Memorial Day, and provide for the payment thereof.

Recommended in tabulation.

Article 15. To see if the Town will vote to appropriate the sum of \$75.00 for the repairs and maintenance of the Town Clock, and provide for the payment thereof.

Recommended in tabulation.

Article 16. To see if the Town will vote to appropriate a sum of money to provide for bounties on seals, and provide for the payment thereof.

Recommended in tabulation.

Article 17. To see if the Town will vote to appropriate a sum of money not to exceed 5% of the Tax Levy of 1941, to be known as the Reserve Fund, and provide for the payment thereof.

Recommended in tabulation.

Article 18. To see if the Town will vote to appropriate a sum of money for a contract with the Cable Memorial Hospital, and provide for the payment thereof.

Recommended in tabulation.

Article 19. To see if the Town will vote to appropriate a sum of money for the improvement of Topsfield Road; said money to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, and provide for the payment thereof.

There will be no State funds available for Chapter 90 work this year, therefore the Committee recommends that no appropriation be made under this article.

Article 20. To see if the Town will vote to appropriate a sum of money to be used in conjunction with any money which may be allotted by the State or County, or both, for Chapter 90 Maintenance work or any other purpose, and provide for the payment thereof.

The Committee recommends the acceptance of the motion to be offered by the Selectmen.

Article 21. To see if the Town will vote to appropriate a sum of money to be expended in connection with any funds received from the Federal Government for W. P. A. Projects, or any other Federal Unemployment Relief Projects undertaken, or to be undertaken within the Town, and provide for the payment thereof.

The Committee recommends the appropriation of \$10,000.00 for W. P. A.

Article 22. To see if the Town will vote to authorize the Board of Selectmen to appoint an agent to represent the Town of Ipswich in connection with any Unemployment Relief Projects undertaken or to be undertaken by the Federal Government and the Town of Ipswich, or both, within the Town.

The Committee agrees with the Board of Selectmen that they appoint an agent to represent the Town, under this article, but we believe that the time has gone by when a full time agent should be employed and that the salary should be commensurate with the amount of work entailed.

Article 23. To see if the Town will make an appropriation for the repair, alteration and improvement to the Labor-in-Vain Bridge and provide for the payment thereof.

The Committee makes no recommendation because of lack of information in regard to cost.

Article 24. To see if the Town will vote to appropriate a sum of money for the installation of a fire alarm box at Little Neck and provide for the payment thereof.

The Committee believes this project to be one that is necessary, but the sum estimated seems large. We recommend an appropriation, for this purpose, of an amount not to exceed \$2,000.00.

Article 25. To see if the Town will vote to change the name of the avenue now called Fairview Avenue to Pulaski Avenue.

No recommendation.

Article 26. To see if the Town will vote to authorize any of the Town Boards to appoint any member or members of their respective boards to any other town office or position, and fix the salary for any such member or members who may be appointed under such authority.

The Committee recommends that the salaries of all such members be at the rate prevailing in 1941, with the exception of the Agent of the Board of Public Welfare and that the Board of Health be authorized to appoint one of their members as Clerk at a salary not to exceed \$75.00 a year.

Article 27. To see if the Town will vote to increase the salary of the call firemen from one hundred dollars a year to one hundred and fifty dollars a year and provide for the payment thereof.

The Committee recommends a salary of \$125.00 a year. This amount having been provided for in the Fire Department budget.

Article 28. To see if the Town will adopt a by-law to regulate the manner in which the various trust funds of the Town shall be managed.

The Committee understands that a By-Law will be presented at the Annual Town Meeting and will make its recommendation at that time.

Article 29. To see if the Town will vote to make an appropriation for the care and maintenance of the Town Dump and provide for the payment thereof.

The Committee recommends that \$200.00 be appropriated for the care and maintenance of the Town Dump.

Article 30. To see if the Town will vote to appropriate a sum of money to reimburse Worthington H. Mansfield for the balance due on the construction and erection of the flag pole at the New High School.

The Committee recommends that \$37.75 be transferred from the Marianna T. Jones Fund for this purpose.

Article 31. To see if the Town will vote to appropriate a sum of money to purchase land for the purpose of widening the entrance to Lakeman's Lane from County Road.

The Committee recommends that no appropriation be made under this article.

Article 32. To see if the Town will vote to appoint a committee to be known as the Public Works Reserve Committee, and make an appropriation therefor.

The Committee recommends that no appropriation be made under this article.



Article 33. To see if the Town will vote to authorize the Selectmen to appoint a committee of three for the purpose of investigating the advisability of adopting a contributory retirement system as provided in Sections 26 and 39-I of Chapter 32, General Laws; or take any action relative thereto.

The Committee recommends the adoption of the article.

Article 34. To see if the Town will vote to appropriate a sum of money for the repair and improvement of various offices at the Town Hall and provide for the payment therefor.

The Committee recommends the appropriation of a sum not to exceed \$2,000.00.

Article 35. To see what action the Town of Ipswich will take relative to raising and appropriating a sum of money to develop the property of the Town of Ipswich at Great Neck, so called.

Article 36. To see what action the Voters of the Town of Ipswich will take to give the Trustees of the Great Neck property, authority to dispose of the property at Great Neck, so called, by lease or otherwise.

Article 37. To see what action the Voters of the Town of Ipswich will take towards giving the Trustees of the Great Neck property authority to draw up rules and regulations for the management and control and supervision of the property of the Town of Ipswich at Great Neck, so called.

35-36-37 - The Committee makes no recommendation for lack of information.

Article 38. To see what action the Town will take in regard to printing the Town Report.

No recommendation.

Article 39. To see if the Town will make an appropriation for Civilian Defense and further vote that the Ipswich Civilian Defense Committee shall be the Committee having control of the expenditure of the appropriation or to take any other action in regard to Civilian Defense.

The Committee recommends an appropriation of \$5,000.00 for Civilian Defense.

Article 40. To see if the Town will vote an appropriation of Fifty Dollars for the purpose of paying for a renewal of the lease of the clam flats from the Commonwealth for 10 years, as provided in Chapter 712, Acts of 1912, and amendments thereto.

The Committee recommends an appropriation of \$50.00.

Article 41. To hear and act on the reports of Trustees, Committees, and Town Officers.

No recommendation.

REPORT  
OF THE  
TOWN OFFICERS  
OF  
IPSWICH, MASS.



FOR THE YEAR ENDING DECEMBER 31, 1941

and the

THREE HUNDRED AND EIGHTH YEAR

of the

TOWN'S INCORPORATION

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*Chronicle Publishing Co., Printers  
Ipswich, Mass.*





# List of Town Officers, 1941

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## ELECTED BY BALLOT

### Moderator

|                    |                   |
|--------------------|-------------------|
| Walter E. Callahan | Term expires 1942 |
|--------------------|-------------------|

### Selectmen

|                               |                   |
|-------------------------------|-------------------|
| Brainard C. Wallace, Chairman | Term expires 1943 |
| Wallace J. Lathrop            | Term expires 1942 |
| Bernard M. Sullivan           | Term expires 1944 |

### Town Clerk

|                    |                   |
|--------------------|-------------------|
| Edward S. Cogswell | Term expires 1944 |
|--------------------|-------------------|

### Treasurer and Collector

|                                     |                   |
|-------------------------------------|-------------------|
| James D. Reilly to October 31, 1941 |                   |
| Elwyn F. McCarthy*                  | Term expires 1942 |
| *Appointed to fill vacancy          |                   |

### Assessors

|                               |                   |
|-------------------------------|-------------------|
| C. Chester Caldwell, Chairman | Term expires 1943 |
| John E. Norman                | Term expires 1944 |
| Worthington H. Mansfield      | Term expires 1942 |

### Auditor

|                  |                   |
|------------------|-------------------|
| Kennard V. Damon | Term expires 1942 |
|------------------|-------------------|

### Board of Public Welfare

|                           |                   |
|---------------------------|-------------------|
| George R. Hovey, Chairman | Term expires 1943 |
| Nelson W. Pascoe          | Term expires 1944 |
| Walter E. Callahan        | Term expires 1942 |

### Water and Electric Light Commissioners

|                              |                   |
|------------------------------|-------------------|
| James E. Cole, Jr., Chairman | Term expires 1943 |
| A. B. C. Mulholland          | Term expires 1944 |
| George E. Hodgkins*          | Term expires 1942 |
| *Appointed to fill vacancy   |                   |

### School Committee

|                               |                   |
|-------------------------------|-------------------|
| William F. Hayes, Chairman    | Term expires 1943 |
| Reverend Frederick C. Wilson  | Term expires 1943 |
| Herman W. Kyes                | Term expires 1944 |
| Earl M. Ewing                 | Term expires 1944 |
| Frederick C. Wilder, D. M. D. | Term expires 1942 |
| Paul R. Raupach               | Term expires 1942 |

### Board of Health

|                          |                   |
|--------------------------|-------------------|
| Paul M. Jodoin, Chairman | Term expires 1944 |
| Lawrence M. King         | Term expires 1943 |
| Frank L. Collins, M. D.  | Term expires 1942 |

### Park Commissioners

|                    |                   |
|--------------------|-------------------|
| C. Gardner Caverly | Term expires 1944 |
| Samuel C. Gordon   | Term expires 1943 |
| Robert D. Lord     | Term expires 1942 |

### Constable

|                 |                   |
|-----------------|-------------------|
| Thomas G. Gauld | Term expires 1942 |
|-----------------|-------------------|

### Cemetery Commissioners

|                             |                   |
|-----------------------------|-------------------|
| Ralph K. Whittier, Chairman | Term expires 1943 |
| Arnold R. Richards          | Term expires 1944 |
| Benjamin W. Homans          | Term expires 1942 |

**Clam Commissioner**

Henry Shaw Term expires 1942

**Tree Warden**

C. Gardner Caverly Term expires 1942

**Trustees Great Neck Property**

Charles L. Henley, Chairman Term expires 1944

John E. Norman Term expires 1943

George W. Brown Terwm expires 1942

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**APPOINTED OFFICIALS****Accountant**

Kennard V. Damon Term expires 1943

**Registrars of Voters**

Frank H. Girard, Chairman Term expires 1942

Henry F. Hills Term expires 1944

Peter Bonczar Term expires 1943

Edward S. Cogswell Term expires 1944

**Town Counsel**

Hon. George A. Schofield Term expires 1942

**Chief of Police**

Frank Machaj

**Engineers of Fire Department**

Edward H. Smith, Chief Term expires 1942

Samuel W. Atherley Term expires 1942

Lionel Sheppard Term expires 1942



**Superintendent of Schools**

Harry S. Merson

**Superintendent of Moth**

C. Gardner Caverly

Term expires 1942

**Forest Warden**

George W. Brown

Term expires 1942

**Sealer of Weights and Measures**

William J. H. Ewing

Term expires 1942

**Superintendent of Streets**

Francis E. Wood

Term expires 1942

**Inspector of Animals**

G. Loring Woodbury

Term expires 1942

**Inspector of Slaughtering**

Eben B. Moulton

Term expires 1942

**Sanitary Agent**

Eben B. Moulton

Term expires 1942

**Inspector of Milk**

Eben B. Moulton

Term expires 1942

**Child Hygiene**

Frank L. Collins, M. D., Director

Term expires 1942

Muriel E. Riley, Nurse

Term expires 1942

**Agent, Board of Public Welfare**

Nelson W. Pascoe Term expires 1942

**Clerk, Board of Assessors**

C. Chester Caldwell Term expires 1942

**Inspector of Wires**

Elmer A. Wiley Term expires 1942

**Bell Ringer**

Guy E. Wells Term expires 1942

**Janitor, Town Hall**

Samuel H. Williams Term expires 1942

**Sworn Weighers for Town Scales**

Samuel H. Williams Term expires 1942

Kennard V. Damon Term expires 1942

**Manager, Water and Light Departments**

Charles A. Mallard

**Burial Agent for State and Military Aid**

Edward S. Cogswell Term expires 1942

**Superintendent of Cemeteries**

Benjamin W. Homans Term expires 1942

**Town Forest Committee**

|                              |                   |
|------------------------------|-------------------|
| C. Gardner Caverly, Chairman | Term expires 1944 |
| George E. Rose               | Term expires 1943 |
| Samuel C. Gordon             | Term expires 1942 |

**Dog Officer**

|                 |                   |
|-----------------|-------------------|
| Thomas G. Gauld | Term expires 1942 |
|-----------------|-------------------|

**Finance Committee**

|                              |                   |
|------------------------------|-------------------|
| Jerome Richardson, Chairman* | Term expires 1943 |
| Wilmot E. Hall, Secretary*** | Term expires 1943 |
| Walter E. Lezon**            | Term expires 1943 |
| M. Charles Arthur*           | Term expires 1944 |
| Edward J. Marcorelle**       | Term expires 1944 |
| Edmund H. Kelleher***        | Term expires 1944 |
| Harland Burke***             | Term expires 1942 |
| Thomas A. Johnson*           | Term expires 1942 |
| Jesse M. Morehouse**         | Term expires 1942 |

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\*Appointed by Town Meeting.

\*\*Appointed by Selectmen.

\*\*\*Appointed by Moderator.

(Messrs. Burke and Hall were appointed to fill vacancies.)



ANNUAL REPORT  
OF THE  
TOWN ACCOUNTANT  
Receipts and Expenditures  
FOR  
THE YEAR ENDING  
DECEMBER 31, 1941



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*Chronicle Publishing Co., Printers  
Ipswich, Mass.*



## ACCOUNTANT'S REPORT

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To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1941, together with the reports of various departments and town officials.

Respectfully submitted,

**BRAINARD C. WALLACE,**

Acting Town Accountant.

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### RECEIPTS

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Taxes, Current Year:

|          |            |            |
|----------|------------|------------|
| Property | 198,697.55 |            |
| Poll     | 3,463.00   |            |
|          | <hr/>      | 202,160.55 |

Taxes, Previous Years:

|          |           |           |
|----------|-----------|-----------|
| Property | 74,135.96 |           |
| Poll     | 316.04    |           |
|          | <hr/>     | 74,452.00 |

|                       |          |          |
|-----------------------|----------|----------|
| Tax Titles            | 6,935.48 |          |
| Tax Title Possessions | 100.00   |          |
|                       | <hr/>    | 7,035.48 |



## From State:

|                              |           |           |
|------------------------------|-----------|-----------|
| Income Tax                   | 23,954.32 |           |
| Corp. Tax, Business          | 6,901.12  |           |
| Corp. Tax, Gas, Light, Water | 14.24     |           |
| Lieu of Taxes                | 1,600.98  |           |
|                              | <hr/>     | 32,470.66 |

## Licenses and Permits:

|                        |          |          |
|------------------------|----------|----------|
| Liquor, all kinds      | 5,138.00 |          |
| Amusement              | 66.00    |          |
| Common Victualler      | 60.00    |          |
| Junk                   | 40.00    |          |
| Pasteurizing           | 40.00    |          |
| Theatre                | 30.00    |          |
| Auto Dealer, 2nd Class | 30.00    |          |
| Pistol                 | 22.00    |          |
| Milk                   | 21.50    |          |
| Auto Dealer, 1st Class | 20.00    |          |
| Bowling Alley          | 16.00    |          |
| Ice Cream Mfg.         | 15.00    |          |
| Pool and Billiards     | 14.00    |          |
| Innholder              | 10.00    |          |
| Taxi                   | 10.00    |          |
| Methyl Alcohol         | 9.00     |          |
| Rendering              | 6.00     |          |
| Privy Vault            | 6.00     |          |
| Hawker                 | 4.00     |          |
| Overnight Cabin        | 3.50     |          |
| Oleo                   | 3.50     |          |
| Garbage                | 2.00     |          |
| Transient Vendor       | 2.00     |          |
| Massage                | 1.00     |          |
| Sea Worm               | .50      |          |
|                        | <hr/>    | 5,570.00 |

## Fines and Forfeits:

|                      |        |
|----------------------|--------|
| Third District Court | 100.00 |
|----------------------|--------|

## Grants and Gifts:

|                  |       |
|------------------|-------|
| For Memorial Day | 14.50 |
|------------------|-------|

|                       |  |
|-----------------------|--|
| Highways, Chapter 420 |  |
|-----------------------|--|

|           |           |
|-----------|-----------|
| Acts 1941 | 13,112.23 |
|-----------|-----------|

## Highways, Chapter 90:

|       |          |
|-------|----------|
| State | 7,367.15 |
|-------|----------|

|        |          |
|--------|----------|
| County | 3,371.47 |
|--------|----------|

|                    |        |
|--------------------|--------|
| Dog Refund, County | 750.22 |
|--------------------|--------|

## U. S. Old Age Assistance:

|                |        |
|----------------|--------|
| Administration | 650.21 |
|----------------|--------|

|            |           |
|------------|-----------|
| Assistance | 19,480.41 |
|------------|-----------|

## U. S. Aid to Dependent Children:

|                |       |
|----------------|-------|
| Administration | 82.81 |
|----------------|-------|

|     |          |
|-----|----------|
| Aid | 2,137.34 |
|-----|----------|

|                             |        |
|-----------------------------|--------|
| Recovery Old Age Assistance | 100.00 |
|-----------------------------|--------|

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|  |           |
|--|-----------|
|  | 47,066.34 |
|--|-----------|

## Special Assessments:

|                     |        |
|---------------------|--------|
| Moth Added to Taxes | 839.60 |
|---------------------|--------|

## Privileges:

|                                  |           |
|----------------------------------|-----------|
| Motor Vehicle Excise and Trailer | 13,997.40 |
|----------------------------------|-----------|

## General Government:

## Selectmen:

|                |        |
|----------------|--------|
| Town Hall Rent | 105.00 |
|----------------|--------|

|                 |        |
|-----------------|--------|
| Court Room Rent | 325.00 |
|-----------------|--------|

|            |        |
|------------|--------|
| Wharf Rent | 200.00 |
|------------|--------|

|                               |        |        |
|-------------------------------|--------|--------|
| Infirmary Rent                | 160.00 |        |
| Heard House Rent              | 40.00  |        |
| Rent of Tax Title Possessions | 40.00  |        |
| Town Scale Receipts           | 65.00  |        |
| Telephone Refund              | .50    |        |
|                               | <hr/>  | 935.50 |

## Treasurer and Collector:

|                    |       |       |
|--------------------|-------|-------|
| Costs              | 64.85 |       |
| Tax Title Releases | 4.00  |       |
| Telephone Tolls    | 12.10 |       |
|                    | <hr/> | 80.95 |

## Trustees Great Neck:

|              |  |        |
|--------------|--|--------|
| Rent of Lots |  | 227.00 |
|--------------|--|--------|

## Protection of Persons and Property:

|                       |        |        |
|-----------------------|--------|--------|
| Police, Ambulance     | 230.00 |        |
| Fire, Damage to Alarm | 25.55  |        |
|                       | <hr/>  | 255.55 |

## Moth:

|                      |        |        |
|----------------------|--------|--------|
| Insect Extermination | 533.70 |        |
| Insurance Rebate     | 4.00   |        |
|                      | <hr/>  | 537.70 |

|                           |  |        |
|---------------------------|--|--------|
| Weights and Measures Fees |  | 121.62 |
|---------------------------|--|--------|

## Health and Sanitation:

|                      |  |        |
|----------------------|--|--------|
| Tuberculosis Subsidy |  | 627.29 |
|----------------------|--|--------|

## Highways:

|                  |          |  |
|------------------|----------|--|
| Use of Machinery | 1,792.48 |  |
| Labor Services   | 7.38     |  |

|                                   |           |            |
|-----------------------------------|-----------|------------|
| Damage to Truck                   | 8.15      |            |
|                                   | <hr/>     | 1,808.01   |
| Charities and Soldiers' Benefits: |           |            |
| Temporary Aid:                    |           |            |
| State                             | 6,632.92  |            |
| Cities and Towns                  | 1,318.66  |            |
|                                   | <hr/>     | 7,951.58   |
| Old Age Assistance:               |           |            |
| State                             | 15,447.61 |            |
| Cities and Towns                  | 661.85    |            |
|                                   | <hr/>     | 16,109.46  |
| Aid to Dependent Children:        |           |            |
| State                             |           | 3,137.35   |
| State Aid                         |           | 360.00     |
| Military Aid                      |           | 510.00     |
| Schools:                          |           |            |
| Tuition                           | 3,493.50  |            |
| Vocational Education              | 220.50    |            |
| English Speaking Classes          | 189.00    |            |
| Feoffees Grammar School           | 2,000.00  |            |
|                                   | <hr/>     | 5,903.00   |
| Unclassified:                     |           |            |
| W. P. A., Sale of Equipment       | 78.75     |            |
| Bounty on Seals                   | 121.00    |            |
|                                   | <hr/>     | 199.75     |
| Public Service Enterprises:       |           |            |
| Electric Light                    |           | 113,370.12 |



## Water:

|                           |           |           |
|---------------------------|-----------|-----------|
| Rates                     | 25,746.34 |           |
| Liens Added to 1938 Taxes | 50.67     |           |
| Liens Added to 1939 Taxes | 254.59    |           |
| Liens Added to 1941 Taxes | 97.81     |           |
| Liens Added to Tax Titles | 178.14    |           |
|                           | <hr/>     | 26,327.55 |

## Cemeteries:

|              |        |          |
|--------------|--------|----------|
| Interments   | 954.00 |          |
| Sale of Lots | 567.50 |          |
|              | <hr/>  | 1,521.50 |

## Interest:

|                |          |          |
|----------------|----------|----------|
| Taxes          | 3,057.43 |          |
| Tax Titles     | 263.60   |          |
| Meter Deposits | 110.41   |          |
|                | <hr/>    | 3,431.44 |

## Indebtedness:

|                        |            |            |
|------------------------|------------|------------|
| Temporary Loans        | 250,000.00 |            |
| Highway Equipment Loan | 12,000.00  |            |
|                        | <hr/>      | 262,000.00 |

## Agency and Trust:

|                                |          |          |
|--------------------------------|----------|----------|
| Dog Licenses                   | 949.00   |          |
| Cemetery Funds, Bequests       | 834.00   |          |
| Cemetery Funds, Care of Graves | 1,173.61 |          |
| Crane Fund, Picnic             | 1,373.15 |          |
| Crane Fund, Income             | 1,250.00 |          |
| Cowles Fund, Scholarships      | 250.00   |          |
| Kimball Fund, Income           | 12.58    |          |
| Savory Fund, Income            | 12.75    |          |
| Meter Deposits                 | 382.00   |          |
|                                | <hr/>    | 6,237.09 |

## Refunds:

|                                     |          |            |
|-------------------------------------|----------|------------|
| Petty Cash Advances                 | 240.00   |            |
| Surplus Cash in Treasurer's Office  | 1,286.64 |            |
| Electric Light Operation            | .85      |            |
| W. P. A., 1941                      | 1.50     |            |
| Premium on Loans                    | 71.88    |            |
| Interest on Tax Title Loan          | 246.27   |            |
| Accrued Interest on Loan            | 2.00     |            |
| Treasurer and Collector             | 27.61    |            |
| Forest Warden                       | 1.00     |            |
| Highway                             | 43.60    |            |
| Welfare                             | 72.44    |            |
| Old Age Assistance                  | 28.40    |            |
| U. S. Grant, Old Age Assistance     | 67.00    |            |
| U. S. Grant, Aid Dependent Children | 25.52    |            |
| Education                           | 22.69    |            |
|                                     | <hr/>    | 2,137.40   |
|                                     |          | <hr/>      |
|                                     |          | 837,481.89 |
| Balance, January 1, 1941            |          | 82,468.89  |
|                                     |          | <hr/>      |
|                                     |          | 919,950.78 |
|                                     |          | =====      |

## PAYMENTS

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|   |               |
|---|---------------|
| Per Repapitulation Appropriation Accounts | \$ 587,276.14 |
| Petty Cash Advances                       | 240.00        |
| Temporary Loans                           | 250,000.00    |
| Tax Title Loan                            | 10,000.00     |
| Dog Licenses                              | 947.20        |
| Trust Fund Deposits:                      |               |
| Cemetery Perpetual Care, Bequests         | 834.00        |
| Crane Picnic Fund, Income                 | 1,250.00      |
| Refunds:                                  |               |
| Electric Light Deposits                   | 318.00        |
| Electric Light, Accounts Receivable       | 992.37        |
| Water, Accounts Receivable                | 14.41         |
| Taxes, 1938                               | 52.53         |
| Taxes, 1939                               | 10.08         |
| Taxes, 1940                               | 131.59        |
| Taxes, 1941                               | 166.24        |
| Motor Vehicle Excise Tax, 1933            | 10.75         |
| Motor Vehicle Excise Tax, 1939            | 5.10          |
| Motor Vehicle Excise Tax, 1940            | 68.76         |
| Motor Vehicle Excise Tax, 1941            | 308.11        |
| Interest on Taxes                         | 7.36          |
| Water Liens, 1937                         | 2.00          |
|   | <hr/>         |
| Total Payments                            | \$ 852,634.64 |
| Balance, December 31, 1941                | 67,316.14     |
|   | <hr/>         |
|   | \$ 919,950.78 |
|   | <hr/> <hr/>   |

## EXPENDITURES

## GENERAL GOVERNMENT

## Moderator

|               |        |        |
|---------------|--------|--------|
| Appropriation | 100.00 |        |
| Salary        |        | 100.00 |
|               |        | =====  |

## Selectmen

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          | 2,812.50 |          |
| Transfer, Reserve Fund | 500.00   |          |
|                        |          | 3,312.50 |

|                                |          |
|--------------------------------|----------|
| Printing and Advertising       | 1,284.00 |
| Selectmen                      | 700.00   |
| Inspector of Wires             | 300.00   |
| Settlement of Suit             | 300.00   |
| Care of Buoys and Floats       | 125.00   |
| Supplies                       | 89.58    |
| Bell Ringer                    | 60.00    |
| Insurance                      | 56.90    |
| Telephone                      | 51.89    |
| Secretary of Finance Committee | 50.00    |
| Dog Officer                    | 40.00    |
| Attendance at hearing          | 40.00    |
| Delivering town reports        | 30.00    |
| Postage                        | 28.84    |
| Posting Warrants               | 28.00    |
| Settlement accident claim      | 23.00    |
| Flowers                        | 15.00    |
| Town Scales                    | 8.88     |
| Subscription                   | 8.00     |

|                              |          |          |
|------------------------------|----------|----------|
| Settlement automobile damage | 8.00     |          |
| Water                        | 6.00     |          |
| Dues                         | 6.00     |          |
| Labor                        | 5.00     |          |
| Police Service               | 4.00     |          |
| Post Office Box rent         | 2.40     |          |
|                              | <hr/>    |          |
|                              | 3,270.49 |          |
| Transferred to Revenue       | 42.01    |          |
|                              |          | 3,312.50 |
|                              |          | =====    |

### Auditing and Accounting

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          |          | 2,100.00 |
| Accountant             | 1,740.47 |          |
| Auditor                | 141.67   |          |
| Supplies               | 165.02   |          |
| Printing               | 13.00    |          |
| Subscription           | 10.00    |          |
| Travel and Expenses    | 5.00     |          |
|                        | <hr/>    |          |
|                        | 2,075.16 |          |
| Transferred to Revenue | 24.84    |          |
|                        |          | 2,100.00 |
|                        |          | =====    |

### Treasurer and Collector

|                         |          |          |
|-------------------------|----------|----------|
| Appropriation           | 6,360.50 |          |
| Refund                  | 27.61    |          |
|                         |          | 6,388.11 |
| Salaries and Wages:     |          |          |
| Treasurer and Collector | 2,203.61 |          |
| Clerk                   | 1,560.00 |          |
| Other Clerical          | 97.69    |          |



## Other Expenses:

|                             |        |
|-----------------------------|--------|
| Surety Bonds                | 603.50 |
| Office Supplies             | 599.53 |
| Postage and Express         | 310.89 |
| Office Equipment            | 195.00 |
| Foreclosure of Tax Title    | 151.61 |
| Printing and Advertising    | 107.63 |
| Telephone                   | 84.56  |
| Auto Expense                | 80.79  |
| Repairs to Office Equipment | 60.20  |
| Certification of Notes      | 36.81  |
| Insurance                   | 35.00  |
| Recording Deeds             | 25.00  |
| Constable Fees              | 16.50  |
| Travel and Expense          | 4.00   |
| Post Office Box Rent        | 1.50   |

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 6,173.82

Transferred to Revenue 214.29

6,388.11

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## Treasurer and Collector, Special Work

|                           |        |          |
|---------------------------|--------|----------|
| Transfer, Public Welfare  |        | 1,500.00 |
| Surety Bonds              | 591.00 |          |
| Balance forwarded to 1942 | 909.00 |          |
|                           |        | 1,500.00 |

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## Assessors

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          | 2,538.00 |          |
| Transfer, Reserve Fund | 25.00    |          |
|                        |          | 2,563.00 |
| Chairman and Clerk     | 1,700.00 |          |
| Other Members          | 400.00   |          |

|                               |          |                               |
|-------------------------------|----------|-------------------------------|
| Other Travel and Auto Hire    | 156.00   |                               |
| Supplies                      | 116.23   |                               |
| Travel, Hearings and Meetings | 55.00    |                               |
| Abstract of Deeds             | 45.00    |                               |
| Telephone                     | 39.39    |                               |
| Office Furnishings            | 12.32    |                               |
| Subscription                  | 10.00    |                               |
| Repairs Office Equipment      | 8.00     |                               |
| Postage and Express           | 1.75     |                               |
| Post Office Box Rent          | .75      |                               |
|                               | <hr/>    |                               |
|                               | 2,544.44 |                               |
| Transferred to Revenue        | 18.56    |                               |
|                               |          | 2,563.00                      |
|                               |          | <hr/> <hr/> <hr/> <hr/> <hr/> |

**Law**

|                                      |        |                               |
|--------------------------------------|--------|-------------------------------|
| Appropriation                        | 600.00 |                               |
| Transfer, Reserve Fund               | 100.00 |                               |
|                                      |        | 700.00                        |
| Legal Services and Investigations    | 254.45 |                               |
| Court Cases                          | 150.00 |                               |
| Opinions                             | 135.00 |                               |
| Attending Hearings                   | 45.00  |                               |
| Preparation of Leases and Agreements | 42.00  |                               |
|                                      | <hr/>  |                               |
|                                      | 626.45 |                               |
| Transferred to Revenue               | 73.55  |                               |
|                                      |        | 700.00                        |
|                                      |        | <hr/> <hr/> <hr/> <hr/> <hr/> |

**Town Clerk**

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          | 1,776.00 |          |
| Transfer, Reserve Fund | 50.00    |          |
|                        |          | 1,826.00 |

|                        |          |
|------------------------|----------|
| Salary                 | 1,250.00 |
| Recording and Indexing | 270.50   |
| Office Equipment       | 72.10    |
| Supplies               | 42.83    |
| Birth Returns          | 37.50    |
| Telephone              | 36.14    |
| Clerical Hire          | 32.00    |
| Antiquarian Papers     | 18.75    |
| Surety Bond            | 16.00    |
| Death Returns          | 14.75    |
| Stationery and Postage | 7.50     |
| Expressing             | 5.00     |

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 1,803.07

|                        |       |
|------------------------|-------|
| Transferred to Revenue | 22.93 |
|------------------------|-------|

1,826.00

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**Election and Registration**

|               |          |
|---------------|----------|
| Appropriation | 1,319.00 |
|---------------|----------|

**Salaries and Wages:**

|                   |        |
|-------------------|--------|
| Registrars        | 300.00 |
| Election Officers | 252.18 |
| Listing           | 213.05 |
| Clerical          | 30.00  |

**Other Expenses:**

|                        |        |
|------------------------|--------|
| Printing               | 267.25 |
| Supplies               | 94.45  |
| Travel and Auto Hire   | 36.75  |
| Stationery and Postage | 20.00  |
| Typewriter Rental      | 3.00   |
| Subscription           | 2.00   |

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 1,218.68

|                        |        |          |
|------------------------|--------|----------|
| Transferred to Revenue | 100.32 |          |
|                        |        | 1,319.00 |

### Town Hall

|                              |          |                               |
|------------------------------|----------|-------------------------------|
| Appropriation                |          | 3,382.90                      |
| Janitor                      | 1,300.00 |                               |
| Fuel                         | 695.00   |                               |
| Supplies, Materials, Repairs | 306.31   |                               |
| Lights                       | 306.08   |                               |
| Furnishings and Equipment    | 88.23    |                               |
| Janitor's Supplies           | 73.30    |                               |
| Gas                          | 55.96    |                               |
| Insurance                    | 51.60    |                               |
| Water                        | 15.60    |                               |
| Laundry                      | 12.00    |                               |
|                              | <hr/>    |                               |
|                              | 2,904.08 |                               |
| Transferred to Revenue       | 478.82   |                               |
|                              |          | 3,382.90                      |
|                              |          | <hr/> <hr/> <hr/> <hr/> <hr/> |

## PROTECTION OF PERSONS AND PROPERTY

### Police

|                          |           |           |
|--------------------------|-----------|-----------|
| Appropriation            | 14,145.00 |           |
| Transfer, Public Welfare | 459.00    |           |
|                          |           | 14,604.00 |
| Salaries and Wages:      |           |           |
| Chief                    | 1,772.00  |           |
| Patrolmen                | 9,072.00  |           |
| Keeper of Lock-up        | 1,532.00  |           |

|                        |           |           |
|------------------------|-----------|-----------|
| Specials               | 518.14    |           |
| Matron                 | 16.25     |           |
| Auto Expense:          |           |           |
| Gas, Oil and Repairs   | 587.72    |           |
| Auto Hire              | 2.50      |           |
| Other Expenses:        |           |           |
| Equipment              | 544.71    |           |
| Telephone              | 178.53    |           |
| Insurance              | 108.80    |           |
| Supplies               | 101.02    |           |
| Equipment Repairs      | 46.95     |           |
| Postage and Express    | 8.10      |           |
| Meals for Prisoners    | 2.80      |           |
|                        | <hr/>     |           |
|                        | 14,491.52 |           |
| Transferred to Revenue | 112.48    |           |
|                        |           | 14,604.00 |
|                        |           | =====     |

### V. H. Grant Pension

|               |        |       |
|---------------|--------|-------|
| Appropriation | 728.00 |       |
| V. H. Grant   | 728.00 |       |
|               |        | ===== |

### Fire Department

|                          |           |           |
|--------------------------|-----------|-----------|
| Appropriation            | 13,000.00 |           |
| Transfer, Reserve Fund   | 450.00    |           |
| Transfer, Public Welfare | 180.00    |           |
|                          |           | 13,630.00 |
| Chief                    | 400.00    |           |
| Other Engineers          | 300.00    |           |



|                                 |           |           |
|---------------------------------|-----------|-----------|
| Chauffeurs                      | 6,640.00  |           |
| Call Men                        | 2,822.88  |           |
| Equipment                       | 1,260.83  |           |
| Pension                         | 300.00    |           |
| Fuel                            | 293.01    |           |
| Supplies                        | 263.91    |           |
| Still Alarms and Watching Fires | 231.50    |           |
| Electrical Supplies             | 228.05    |           |
| Masonry                         | 225.00    |           |
| Repairs                         | 124.10    |           |
| Insurance and Telephone         | 122.81    |           |
| Superintendent of Fire Alarm    | 100.00    |           |
| Gas, Oil, etc.                  | 99.68     |           |
| Light                           | 90.47     |           |
| Water and Gas                   | 77.98     |           |
| Labor                           | 13.50     |           |
| Plumbing                        | 12.95     |           |
| Postage and Express             | 8.01      |           |
| Laundry                         | .50       |           |
|                                 | <hr/>     |           |
|                                 | 13,615.18 |           |
| Transferred to Revenue          | 14.82     |           |
|                                 |           | 13,630.00 |
|                                 |           | =====     |

### Moth

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          | 5,384.00 |          |
| Transfer, Reserve Fund | 650.00   |          |
|                        |          | 6,034.00 |
| Salaries and Wages:    |          |          |
| Superintendent         | 1,200.00 |          |
| Labor                  | 1,350.75 |          |
| Clerical               | 3.00     |          |

## Equipment and Maintenance:

|                             |        |
|-----------------------------|--------|
| Equipment                   | 822.39 |
| Gas, Oil, and Truck Repairs | 381.51 |
| Repairs to Equipment        | 35.45  |

## Other Expenses:

|                            |          |
|----------------------------|----------|
| Insecticides               | 1,432.90 |
| Rent and Telephone         | 313.81   |
| Insurance and Registration | 282.09   |
| Hardware and Tools         | 56.55    |
| Printing and Advertising   | 44.75    |
| Heater                     | 38.50    |
| Supplies and Postage       | 23.00    |
| Light                      | 5.00     |
| Express                    | 2.07     |

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 5,991.77

|                        |       |
|------------------------|-------|
| Transferred to Revenue | 42.23 |
|------------------------|-------|

6,034.00

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## Tree Warden

|                       |        |        |
|-----------------------|--------|--------|
| Appropriation         |        | 765.00 |
| Tree Warden           | 300.00 |        |
| Labor                 | 331.89 |        |
| Hardware and Tools    | 102.06 |        |
| Gas, Oil, and Repairs | 10.02  |        |
| Insecticide           | 8.80   |        |
| Printing              | 5.00   |        |
| Expressing            | .35    |        |

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 758.12

|                        |      |
|------------------------|------|
| Transferred to Revenue | 6.88 |
|------------------------|------|

765.00

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**Weights and Measures**

|                        |        |        |
|------------------------|--------|--------|
| Appropriation          |        | 528.00 |
| Sealer                 | 350.00 |        |
| Auto Hire, Gas and Oil | 134.14 |        |
| Equipment and Supplies | 31.27  |        |
| Stationery and Postage | 8.27   |        |
| Advertising            | 3.75   |        |
| Telephone              | .45    |        |
|                        | <hr/>  |        |
|                        | 527.88 |        |
| Transferred to Revenue | .12    |        |
|                        |        | 528.00 |
|                        |        | =====  |

**Forest Warden**

|                        |        |        |
|------------------------|--------|--------|
| Appropriation          | 300.00 |        |
| Transfer, Reserve Fund | 150.00 |        |
| Refund                 | 1.00   |        |
|                        |        | 451.00 |
| Fighting Fires         | 332.50 |        |
| Equipment and Supplies | 58.70  |        |
|                        | <hr/>  |        |
|                        | 391.20 |        |
| Transferred to Revenue | 59.80  |        |
|                        |        | 451.00 |
|                        |        | =====  |

**Clam Commissioner**

|                          |          |          |
|--------------------------|----------|----------|
| Appropriation            |          | 1,500.00 |
| Salary                   | 1,200.00 |          |
| Other Expenses:          |          |          |
| Gas, Oil and Repairs     | 128.52   |          |
| Equipment                | 38.50    |          |
| Printing and Advertising | 31.00    |          |

|                        |          |          |
|------------------------|----------|----------|
| Labor                  | 12.00    |          |
| Supplies               | 6.71     |          |
| Trucking               | 4.00     |          |
|                        | <hr/>    |          |
|                        | 1,420.73 |          |
| Transferred to Revenue | 79.27    |          |
|                        |          | 1,500.00 |
|                        |          | =====    |

### Bounty on Seals

|                        |       |        |
|------------------------|-------|--------|
| Appropriation          |       | 150.00 |
| Bounties               | 80.00 |        |
| Transferred to Revenue | 70.00 |        |
|                        |       | 150.00 |
|                        |       | =====  |

## HEALTH AND SANITATION

### Health

|                                    |        |          |
|------------------------------------|--------|----------|
| Appropriation                      |        | 5,970.00 |
| General Administrative:            |        |          |
| Chairman                           | 100.00 |          |
| Other Members                      | 150.00 |          |
| Agent                              | 600.00 |          |
| Postage and Express                | 17.68  |          |
| Supplies                           | 11.69  |          |
| Printing and Advertising           | 11.25  |          |
| Telephone                          | 1.35   |          |
| Quarantine and Contagious Disease: |        |          |
| Loss of Wages                      | 228.00 |          |
| Medical Attendance                 | 42.00  |          |
| Drugs and Medicine                 | 14.76  |          |

## Tuberculosis:

|                |          |
|----------------|----------|
| Board and Care | 1,555.40 |
| Child Hygiene: |          |
| Director       | 150.00   |
| Nurse          | 300.00   |

## Inspection:

## Inspector of Milk:

|               |        |
|---------------|--------|
| Salary        | 400.00 |
| Milk Analysis | 83.91  |

## Inspector of Animals:

|        |        |
|--------|--------|
| Salary | 175.00 |
|--------|--------|

## Other Expenses:

|                          |          |
|--------------------------|----------|
| Garbage Collection       | 1,600.00 |
| Car Fare and Travel      | 124.00   |
| Disposal of Dead Animals | 44.00    |
| Ambulance Service        | 22.00    |

---

 5,631.04

|                        |        |
|------------------------|--------|
| Transferred to Revenue | 338.96 |
|------------------------|--------|

5,970.00

=====

## Cable Memorial Hospital

|                         |          |
|-------------------------|----------|
| Appropriation           | 2,500.00 |
| Cable Memorial Hospital | 2,500.00 |

=====

## Essex Sanatorium

|               |          |
|---------------|----------|
| Appropriation | 3,073.66 |
| Maintenance   | 3,073.66 |

=====



**Mosquito Control**

|                               |        |
|-------------------------------|--------|
| Appropriation                 | 850.00 |
| Commonwealth of Massachusetts | 850.00 |
|                               | =====  |

**Highway**

|               |           |           |
|---------------|-----------|-----------|
| Appropriation | 23,000.00 |           |
| Refund        | 43.60     |           |
|               |           | 23,043.60 |

**Administration:**

|                        |          |
|------------------------|----------|
| Superintendent         | 2,000.00 |
| Clerical               | 190.75   |
| Insurance              | 1,152.42 |
| Equipment and Supplies | 141.80   |
| Telephone              | 123.34   |
| Auto Registration      | 16.00    |

**General:**

|                            |          |
|----------------------------|----------|
| Labor                      | 7,106.70 |
| Tar, Road Oils, etc.       | 3,759.63 |
| Equipment and Repairs      | 2,331.37 |
| Gravel, Stone, etc.        | 2,075.55 |
| Gasoline and Oil           | 1,344.30 |
| Tools and Supplies         | 723.58   |
| Trucks, Teams, etc.        | 714.90   |
| Traffic Supplies and Signs | 409.08   |

**Building Expense:**

|                       |        |
|-----------------------|--------|
| Repairs and Supplies  | 544.34 |
| Fuel, Water and Light | 195.97 |

**Other Expense.**

|      |        |
|------|--------|
| Rent | 165.00 |
|------|--------|

|                        |           |           |
|------------------------|-----------|-----------|
| Express                | 7.70      |           |
| Wharf                  | 6.00      |           |
| Other                  | 18.00     |           |
|                        | <hr/>     |           |
|                        | 23,026.43 |           |
| Transferred to Revenue | 17.17     |           |
|                        |           | 23,043.60 |
|                        |           | =====     |

### Highway, Snow Plows

|                                 |        |       |
|---------------------------------|--------|-------|
| Transfer, Soldiers' Relief      | 350.00 |       |
| Expended, Purchase of Snow Plow | 350.00 |       |
|                                 |        | ===== |

### Chapter 90 Construction, Topsfield Road

|                               |           |           |
|-------------------------------|-----------|-----------|
| Appropriation                 | 3,500.00  |           |
| Construction from County      | 3,500.00  |           |
| Contribution from State       | 7,000.00  |           |
|                               |           | 14,000.00 |
| Labor                         | 4,809.58  |           |
| Trucks and Equipment          | 2,705.43  |           |
| Bituminous Products           | 2,305.26  |           |
| Stone                         | 2,014.00  |           |
| Culvert                       | 718.37    |           |
| Sand and Gravel               | 672.38    |           |
| Catch Basin Grates and Frames | 167.25    |           |
| Brick                         | 104.50    |           |
| Cement                        | 48.51     |           |
| Clerical                      | 32.10     |           |
| Curbing                       | 30.00     |           |
| Gas and Oil                   | 4.25      |           |
|                               | <hr/>     |           |
|                               | 13,611.63 |           |
| Balance forwarded to 1942     | 388.37    |           |
|                               |           | 14,000.00 |
|                               |           | =====     |

**Chapter 90 Maintenance, Topsfield and Linebrook Roads**

|                           |          |          |
|---------------------------|----------|----------|
| Appropriation             | 1,500.00 |          |
| Contribution from State   | 750.00   |          |
|                           |          | 2,250.00 |
| Stone, Gravel and Sand    | 674.92   |          |
| Tar, Road Oil, etc.       | 611.54   |          |
| Labor                     | 297.95   |          |
| Trucks and Machinery      | 195.74   |          |
| Guard Rails and Posts     | 92.47    |          |
|                           | <hr/>    |          |
|                           | 1,872.62 |          |
| Balance forwarded to 1942 | 377.38   |          |
|                           |          | 2,250.00 |
|                           |          | =====    |

**Snow Removal**

|                         |          |          |
|-------------------------|----------|----------|
| Appropriation           | 6,500.00 |          |
| Transfer, Reserve Fund  | 99.14    |          |
|                         |          | 6,599.14 |
| Labor                   | 2,965.41 |          |
| Trucks, Teams and Plows | 1,894.31 |          |
| Equipment and Repairs   | 314.28   |          |
| Gas, Oil, etc.          | 151.37   |          |
| Sand and Road Salt      | 98.60    |          |
| Clerical                | 3.30     |          |
|                         | <hr/>    |          |
|                         | 5,427.27 |          |
| Transferred to Revenue  | 1,171.87 |          |
|                         |          | 6,599.14 |
|                         |          | =====    |

**Walters Snow Fighter**

|                          |           |
|--------------------------|-----------|
| Balance, January 1, 1942 | 14,382.00 |
| Charles N. Wood Company  | 14,382.00 |
|                          | =====     |

### Street Lighting

|                               |          |
|-------------------------------|----------|
| Appropriation                 | 6,400.00 |
| Ipswich Municipal Light Plant | 6,400.00 |
|                               | =====    |

### Traffic Rules and Regulations

|                           |       |       |
|---------------------------|-------|-------|
| Balance, January 1, 1942  |       | 60.70 |
| Supplies                  | 14.50 |       |
| Advertising               | 4.75  |       |
|                           | <hr/> |       |
|                           | 19.25 |       |
| Balance forwarded to 1942 | 41.45 |       |
|                           |       | 60.70 |
|                           |       | ===== |

## CHARITIES AND SOLDIERS' BENEFITS

### Public Welfare

|               |           |           |
|---------------|-----------|-----------|
| Appropriation | 27,600.00 |           |
| Refunds       | 72.44     |           |
|               |           | 27,672.44 |

#### Administration:

|                      |          |
|----------------------|----------|
| Agent                | 1,026.89 |
| Members of Board     | 450.00   |
| Clerical             | 735.00   |
| Physician            | 600.00   |
| Travel               | 96.98    |
| Telephone            | 84.57    |
| Postage and Supplies | 46.86    |
| Legal                | 20.00    |

|  |           |
|--|-----------|
| Insurance  | 15.00     |
| Equipment Repairs  | 8.00      |
| Dues   | 4.00      |
| Outside Relief:  |           |
| Cash Allowances  | 6,543.00  |
| Other Cities and Towns   | 2,012.94  |
| Groceries and Milk   | 1,812.93  |
| Medicine and Medical   | 895.40    |
| Rent   | 762.00    |
| Board and Care   | 675.52    |
| Fuel   | 494.86    |
| State Institutions   | 432.43    |
| Burials  | 100.00    |
| Clothing   | 25.32     |
| Lights   | 16.44     |
| Commodity Store Expense:   | 16.44     |
| Trucking   | 543.00    |
| Contribution to U. S. Government                                       | 388.94    |
| Rent   | 300.00    |
| Supplies   | 117.10    |
| Fuel   | 56.00     |
| Telephone  | 55.16     |
| Ice  | 16.05     |
| Lights   | 6.00      |
|  | <hr/>     |
|  | 18,340.39 |
| Transferred to Treasurer and<br>Collector                              | 1,500.00  |
| Transferred to Highway Department<br>—Surfacing Avenue,<br>High School | 1,500.00  |



|                                  |          |           |
|----------------------------------|----------|-----------|
| Transferred to Civilian          |          |           |
| Defense Committee                | 500.00   |           |
| Transferred to Police Department | 459.00   |           |
| Transferred to Fire Department   | 180.00   |           |
| Transferred to Revenue           | 5,193.05 |           |
|                                  |          | 27,672.44 |
|                                  |          | =====     |

### Old Age Assistance

|                        |           |           |
|------------------------|-----------|-----------|
| Appropriation          | 24,000.00 |           |
| Refunds                | 28.40     |           |
|                        |           | 24,028.40 |
| Cash Allowances        | 21,585.66 |           |
| Other Cities and Towns | 724.30    |           |
| Burials                | 700.00    |           |
| Hospitals              | 48.00     |           |
| Supplies               | 3.17      |           |
|                        | <hr/>     |           |
|                        | 23,061.13 |           |
| Transferred to Revenue | 967.27    |           |
|                        |           | 24,028.40 |
|                        |           | =====     |

### Aid to Dependent Children, 1941

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          |          | 4,500.00 |
| Cash Allowances        | 3,554.00 |          |
| Transferred to Revenue | 946.00   |          |
|                        |          | 4,500.00 |
|                        |          | =====    |

### U. S. Grant Old Age Assistance. Administration

|                            |        |        |
|----------------------------|--------|--------|
| Balance, January 1, 1941   | 66.34  |        |
| Grants, Federal Government | 650.21 |        |
|                            |        | 716.55 |

|                           |        |        |
|---------------------------|--------|--------|
| Agent                     | 357.71 |        |
| Clerk                     | 273.00 |        |
| Postage                   | 74.56  |        |
|                           | <hr/>  |        |
|                           | 705.27 |        |
| Balance forwarded to 1942 | 11.28  |        |
|                           |        | 716.55 |
|                           |        | =====  |

## U. S. Grant Old Age Assistance

|                            |           |           |
|----------------------------|-----------|-----------|
| Grants, Federal Government | 19,480.41 |           |
| Refunds                    | 67.00     |           |
|                            |           | 19,547.41 |
| Cash Allowances            | 18,665.23 |           |
| Agent                      | 28.85     |           |
| Clerk                      | 21.00     |           |
|                            | <hr/>     |           |
|                            | 18,715.08 |           |
| Balance forwarded to 1942  | 832.33    |           |
|                            |           | 19,547.41 |
|                            |           | =====     |

## U. S. Grant Aid to Dependent Children, Administration

|                            |        |        |
|----------------------------|--------|--------|
| Balance, January 1, 1941   | 41.15  |        |
| Grants, Federal Government | 108.33 |        |
|                            |        | 149.48 |
| Postage                    | 78.70  |        |
| Agent                      | 28.85  |        |
| Clerk                      | 21.00  |        |
|                            | <hr/>  |        |
|                            | 128.55 |        |
| Balance forwarded to 1942  | 20.93  |        |
|                            |        | 149.48 |
|                            |        | =====  |

## U. S. Grant Aid to Dependent Children, Aid

|                            |          |          |
|----------------------------|----------|----------|
| Balance, January 1, 1941   | 297.66   |          |
| Grants, Federal Government | 2,137.34 |          |
|                            |          | 2,435.00 |
| Cash Allowances            | 2,111.50 |          |
| Balance forwarded to 1942. | 323.50   |          |
|                            |          | 2,435.00 |
|                            |          | =====    |

## State Aid

|                        |        |        |
|------------------------|--------|--------|
| Appropriation          |        | 480.00 |
| Cash Allowances        | 470.00 |        |
| Transferred to Revenue | 10.00  |        |
|                        |        | 480.00 |
|                        |        | =====  |

## Military Aid

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          | 1,000.00 |          |
| Transfer, Reserve Fund | 315.00   |          |
|                        |          | 1,315.00 |
| Cash Allowances        | 1,185.00 |          |
| Transferred to Revenue | 130.00   |          |
|                        |          | 1,315.00 |
|                        |          | =====    |

## Soldiers' Relief

|                          |          |          |
|--------------------------|----------|----------|
| Appropriation            |          | 4,500.00 |
| Cash Allowances          | 1,093.00 |          |
| Groceries and Provisions | 566.88   |          |
| Rents                    | 418.35   |          |
| Fuel                     | 213.43   |          |
| Medical Services         | 120.25   |          |
| Medical Supplies         | 61.56    |          |
| Clothing                 | 49.35    |          |

|                                    |          |          |
|------------------------------------|----------|----------|
| Professional Services              | 15.00    |          |
| Dues                               | 2.00     |          |
|                                    |          | <hr/>    |
|                                    | 2,539.82 |          |
| Transferred to Highway, Snow Plows | 350.00   |          |
| Transferred to Local               |          |          |
| Defense Committee                  | 500.00   |          |
| Transferred to Revenue             | 1,110.18 |          |
|                                    |          | 4,500.00 |
|                                    |          | =====    |

### Soldiers' Graves

|               |        |
|---------------|--------|
| Appropriation | 175.00 |
| Labor         | 175.00 |
|               | =====  |

## SCHOOLS AND LIBRARY

### Education

|                         |            |            |
|-------------------------|------------|------------|
| Appropriation           | 100,610.00 |            |
| Feoffees Grammar School | 2,000.00   |            |
| Refunds, Telephone      | 22.69      |            |
|                         |            | 102,632.69 |

### General Expense:

|                              |          |
|------------------------------|----------|
| Superintendent               | 3,104.10 |
| Clerks                       | 1,198.00 |
| Truant Officer               | 300.00   |
| Telephone                    | 295.55   |
| Postage, Convention Expenses | 108.75   |
| Travel                       | 107.06   |
| Trucking and Express         | 105.41   |
| Census Taker                 | 100.00   |

## Expenses of Instruction:

|                        |           |
|------------------------|-----------|
| Teachers' Salaries     | 65,097.62 |
| Textbooks and Supplies | 4,902.34  |

## Health:

|          |          |
|----------|----------|
| Salaries | 1,600.00 |
| Expenses | 64.06    |

## Americanization Classes:

|          |        |
|----------|--------|
| Salaries | 342.00 |
| Expenses | 35.00  |

## Expenses of Operating School Plant:

|                    |          |
|--------------------|----------|
| Janitors' Salaries | 6,807.60 |
| Fuel               | 3,968.31 |
| Electricity        | 801.42   |
| Water              | 281.50   |
| Gas                | 182.29   |

Maintenance and Repair of Buildings  
and Equipment

3,662.37

## Furniture and Fixtures

876.98

## Tuition

645.60

## Support of Truants

104.00

## Transportation

6,842.27

## Diplomas and Graduation

117.01

## Insurance

959.24

---

102,608.48

## Transferred to Revenue

24.21

102,632.69

=====

## Scholarships

## From Cowles Fund

250.00

## Barbara Kirk

1.25

## A. Emerson Wade

1.25

=====

250.00



|                 |        |        |
|-----------------|--------|--------|
| Barbara Kirk    | 125.00 |        |
| A. Emerson Wade | 125.00 |        |
|                 |        | 250.00 |
|                 |        | =====  |

## Library

|                                 |          |          |
|---------------------------------|----------|----------|
| Appropriation                   |          | 3,200.00 |
| Salary and Wages                | 1,455.19 |          |
| Books and Periodicals           | 883.76   |          |
| Insurance                       | 299.35   |          |
| Fuel                            | 165.16   |          |
| Repairs, Equipment and Supplies | 158.34   |          |
| Light                           | 142.86   |          |
| Book Binding                    | 89.81    |          |
| Trucking                        | 3.50     |          |
| Water                           | 2.00     |          |
|                                 | <hr/>    |          |
|                                 | 3,199.97 |          |
| Transferred to Revenue          | .03      |          |
|                                 |          | 3,200.00 |
|                                 |          | =====    |

## John C. Kimball Fund, Income

|                           |       |
|---------------------------|-------|
| From John C. Kimball Fund | 12.58 |
| Ipswich Public Library    | 12.58 |
|                           | ===== |

## PARKS AND PLAYGROUNDS

## Parks

|                       |        |
|-----------------------|--------|
| Appropriation         | 700.00 |
| Labor                 | 423.63 |
| Plants and Fertilizer | 124.95 |

|             |       |
|-------------|-------|
| Supplies    | 52.07 |
| Gas and Oil | 30.87 |
| Repairs     | 27.21 |
| Water       | 24.00 |

---

 682.73

|                     |       |
|---------------------|-------|
| Transfer to Revenue | 17.27 |
|---------------------|-------|

700.00

=====

**Playgrounds**

|                        |          |
|------------------------|----------|
| Appropriation          | 1,091.00 |
| Transfer, Reserve Fund | 50.00    |

1,141.00

|                                   |        |
|-----------------------------------|--------|
| Labor                             | 794.34 |
| Supplies, Materials and Equipment | 218.77 |
| Rentals (Bleachers)               | 50.00  |
| Insurance                         | 25.20  |
| Supervision                       | 25.00  |
| Repairs to Equipment              | 14.40  |
| Truck Hire                        | 13.00  |

---

 1,140.71

|                        |     |
|------------------------|-----|
| Transferred to Revenue | .29 |
|------------------------|-----|

1,141.00

=====

**Martha I. Savory Fund**

|                            |       |
|----------------------------|-------|
| From Martha I. Savory Fund | 12.75 |
| Shrubs                     | 12.75 |

=====

## UNCLASSIFIED

## W. P. A. Projects

|                          |           |           |
|--------------------------|-----------|-----------|
| Balance, January 1, 1941 | 4,289.61  |           |
| Appropriation, 1941      | 30,000.00 |           |
| Refund                   | 1.50      |           |
|                          |           | 34,291.11 |
|                          |           | =====     |

## Administration

|                        |          |
|------------------------|----------|
| Salaries               | 1,800.00 |
| Clerical Service       | 252.11   |
| Telephone              | 92.29    |
| Supplies and Equipment | 47.60    |
| Travel and Expenses    | 36.61    |
| Gas and Oil            | 12.06    |
| Expressing             | 9.00     |
|                        | <hr/>    |
|                        | 2,249.67 |

## Argilla Road Water Extension

|                     |           |
|---------------------|-----------|
| Pipe                | 10,344.64 |
| Hydrants            | 944.64    |
| Truck Hire          | 870.00    |
| Fittings            | 791.32    |
| Tools and Supplies  | 492.23    |
| Labor               | 155.50    |
| Oil and Fuel        | 40.00     |
| Express and Freight | 30.58     |
|                     | <hr/>     |
|                     | 13,668.91 |

## Argilla Road Drainage

|            |        |
|------------|--------|
| Truck Hire | 470.00 |
|------------|--------|

|                     |        |
|---------------------|--------|
| Tools and Supplies  | 138.83 |
| Engineering         | 92.67  |
| Labor               | 80.00  |
| Rental of Equipment | 23.60  |
|                     | <hr/>  |
|                     | 805.10 |

### East Street Improvement

|                     |           |
|---------------------|-----------|
| Truck Hire          | 4,854.70  |
| Gravel              | 2,402.30  |
| Shovel              | 1,310.00  |
| Labor               | 1,185.25  |
| Tools and Supplies  | 717.40    |
| Bulldozer           | 581.21    |
| Bituminous Products | 354.22    |
| Lumber              | 294.46    |
| Plans and Surveys   | 263.00    |
| Sand and Stone      | 134.26    |
| Police              | 128.50    |
| Gas, Oil and Coal   | 126.10    |
| Grates and Frames   | 39.72     |
| Brick               | 36.25     |
| Mason               | 36.00     |
| Express             | .55       |
|                     | <hr/>     |
|                     | 12,463.92 |

### Sewing Project

|                        |        |
|------------------------|--------|
| Contribution           | 330.00 |
| Rent                   | 245.00 |
| Supplies and Equipment | 142.86 |
| Expressing             | 17.50  |
| Supervision            | 9.54   |

|        |        |
|--------|--------|
| Lights | 6.72   |
| Labor  | 4.00   |
|        | <hr/>  |
|        | 755.62 |

#### Library Project

|                        |        |
|------------------------|--------|
| Clerical Services      | 416.58 |
| Supplies and Equipment | 145.22 |
| Expressing             | 1.00   |
|                        | <hr/>  |
|                        | 562.80 |

#### Fellows Road Water Extension

|            |        |
|------------|--------|
| Truck Hire | 460.00 |
| Supplies   | 30.70  |
|            | <hr/>  |
|            | 490.70 |

#### Clam Reseeding Project

|                    |        |
|--------------------|--------|
| Boat Hire          | 394.00 |
| Tools and Supplies | 44.28  |
| Supervision        | 18.00  |
| Equipment          | 12.00  |
| Truck Hire         | 5.00   |
|                    | <hr/>  |
|                    | 473.28 |

#### New Drainage Project

|                   |        |
|-------------------|--------|
| Plans and Surveys | 303.00 |
|-------------------|--------|

#### Nursery School Project

|                               |        |
|-------------------------------|--------|
| Groceries, Provisions and Ice | 112.48 |
| Instructors                   | 74.50  |
| Transportation of Provisions  | 3.00   |
|                               | <hr/>  |
|                               | 189.98 |

**Soldiers' Graves Registration**

|                     |       |
|---------------------|-------|
| Rental of Equipment | 58.50 |
| Supplies            | 21.97 |
|                     | <hr/> |
|                     | 80.47 |

**Surveys and Plans**

|                   |       |
|-------------------|-------|
| Surveys and Plans | 69.50 |
|-------------------|-------|

**Rent of Building for Storage**

|      |       |
|------|-------|
| Rent | 60.00 |
|------|-------|

**Federal Music Project**

|              |       |
|--------------|-------|
| Contribution | 44.40 |
|--------------|-------|

**Street Survey Project**

|                   |       |
|-------------------|-------|
| Clerical Services | 33.00 |
|-------------------|-------|

**Vermette Court Water Extension**

|          |       |
|----------|-------|
| Fittings | 20.79 |
|          | <hr/> |

|                           |           |
|---------------------------|-----------|
| Total Expenditures        | 32,271.14 |
| Balance forwarded to 1942 | 2,019.97  |

34,291.11

=====

**Phyllis Gauthier Claim**

|                        |        |
|------------------------|--------|
| Transfer, Reserve Fund | 225.00 |
| Phyllis Gauthier       |        |

225.00

=====



**Memorial Day**

|                        |        |        |
|------------------------|--------|--------|
| Appropriation          | 300.00 |        |
| Transfer, Reserve Fund | 2.37   |        |
|                        |        | 302.37 |
| Band                   | 125.00 |        |
| Flowers                | 112.00 |        |
| Supplies               | 50.37  |        |
| Labor                  | 15.00  |        |
|                        |        | 302.37 |
|                        |        | =====  |

**Town Clock**

|                      |       |
|----------------------|-------|
| Appropriation        | 75.00 |
| Care and Maintenance | 75.00 |
|                      | ===== |

**Memorial Building**

|                        |          |          |
|------------------------|----------|----------|
| Appropriation          |          | 2,250.00 |
| Janitor                | 1,300.00 |          |
| Insurance              | 418.48   |          |
| Fuel                   | 285.78   |          |
| Supplies               | 70.21    |          |
| Lights                 | 32.87    |          |
| Repairs                | 32.55    |          |
| Gas                    | 24.41    |          |
| Water                  | 9.30     |          |
| Labor                  | 6.00     |          |
| Trucking               | 3.00     |          |
| Spraying               | 1.00     |          |
|                        | <hr/>    |          |
|                        | 2,183.60 |          |
| Transferred to Revenue | 66.40    |          |
|                        |          | 2,250.00 |
|                        |          | =====    |

### Alice Heard Property, Purchase

|  |          |
|--|----------|
| Appropriation  | 4,300.00 |
| Purchase of land and buildings on<br>Scuth Main Street | 4,300.00 |
|  | =====    |

### R. T. Crane, Jr. Picnic Fund, Picnic

|                      |          |
|----------------------|----------|
| From Crane Fund      | 1,373.15 |
| Refreshments         | 524.45   |
| Transportation, Boat | 415.00   |
| Transportation, Auto | 48.75    |
| Carpentry            | 170.25   |
| Tent Hire            | 55.00    |
| Supplies             | 48.42    |
| Trucking and Teaming | 28.00    |
| Equipment            | 25.00    |
| Police               | 25.00    |
| Life Guards          | 25.00    |
| Printing             | 6.50     |
| Gas and Oil          | 1.78     |
|                      | 1,373.15 |
|                      | =====    |

### Ipswich Beach Title Examination

|  |        |
|--|--------|
| Balance, January 1, 1941   | 500.00 |
| To examination of records preparing<br>Report and cash paid in matter of title<br>of Town of Ipswich to land and ways<br>on Castle Neck, Ipswich Beach | 500.00 |
|  | =====  |

### Skating Rink

|                          |        |
|--------------------------|--------|
| Balance, January 1, 1941 | 400.00 |
| Rental of Equipment      | 57.50  |

|                           |        |        |
|---------------------------|--------|--------|
| Labor                     | 40.00  |        |
| Surveys and Plans         | 28.50  |        |
| Materials                 | 6.78   |        |
|                           | <hr/>  |        |
|                           | 132.78 |        |
| Balance forwarded to 1942 | 267.22 |        |
|                           |        | 400.00 |
|                           |        | =====  |

### High School Avenue Surfacing

|                           |          |          |
|---------------------------|----------|----------|
| Transfer, Public Welfare  |          | 1,500.00 |
| Sundry Persons            | 25.50    |          |
| Balance forwarded to 1942 | 1,474.50 |          |
|                           |          | 1,500.00 |
|                           |          | =====    |

### Fox Creek Dredging

|                               |  |          |
|-------------------------------|--|----------|
| Appropriation                 |  | 5,000.00 |
| Commonwealth of Massachusetts |  |          |
| Department of Public Works    |  | 5,000.00 |
|                               |  | =====    |

### Town Dump, Care and Maintenance

|                           |        |        |
|---------------------------|--------|--------|
| Appropriation             | 250.00 |        |
| Transfer, Reserve Fund    | 50.00  |        |
|                           |        | 300.00 |
| Trucks and Shovel         | 130.50 |        |
| Labor                     | 67.58  |        |
| Equipment and Supplies    | 37.37  |        |
| Expressing                | 2.86   |        |
|                           | <hr/>  |        |
|                           | 238.31 |        |
| Balance forwarded to 1942 | 61.69  |        |
|                           |        | 300.00 |
|                           |        | =====  |

## Tax Title Possessions

|                        |       |
|------------------------|-------|
| Transfer, Reserve Fund | 51.20 |
| Insurance              | 51.20 |
|                        | ===== |

## Civilian Defense Committee

|                            |        |          |
|----------------------------|--------|----------|
| Transfer, Soldiers' Relief | 500.00 |          |
| Transfer, Public Welfare   | 500.00 |          |
|                            |        | 1,000.00 |
| Supplies                   | 82.64  |          |
| Materials                  | 59.02  |          |
| Printing                   | 37.91  |          |
| Postage                    | 30.90  |          |
| Fuel                       | 15.44  |          |
| Telephone                  | 14.69  |          |
|                            | <hr/>  |          |
|                            | 240.60 |          |
| Balance forwarded to 1942  | 759.40 |          |
|                            |        | 1,000.00 |
|                            |        | =====    |

## Air Raid Warden School

|                        |       |
|------------------------|-------|
| Transfer, Reserve Fund | 70.00 |
| Transportation         | 70.00 |
|                        | ===== |

## Premium on Loan

|                                   |       |
|-----------------------------------|-------|
| Premium on Highway Equipment Loan | 71.88 |
| Cost of preparing bonds           | 20.50 |
| Balance forwarded to 1942         | 51.38 |
|                                   | 71.88 |
|                                   | ===== |

## Reserve Fund

|                        |          |                               |
|------------------------|----------|-------------------------------|
| Appropriation          |          | 3,500.00                      |
| Moth Department        | 650.00   |                               |
| Selectmen              | 500.00   |                               |
| Fire Department        | 450.00   |                               |
| Cemetery Department    | 350.00   |                               |
| Military Aid           | 315.00   |                               |
| Phyllis Gauthier Claim | 225.00   |                               |
| Forest Warden          | 150.00   |                               |
| Law                    | 100.00   |                               |
| Snow Removal           | 99.14    |                               |
| Air Raid Warden School | 70.00    |                               |
| Tax Title Possessions  | 51.20    |                               |
| Playground Committee   | 50.00    |                               |
| Town Dump              | 50.00    |                               |
| Town Clerk             | 50.00    |                               |
| Assessors              | 25.00    |                               |
| Memorial Day           | 2.37     |                               |
|                        | <hr/>    |                               |
|                        | 3,137.71 |                               |
| Transferred to Revenue | 362.29   |                               |
|                        |          | 3,500.00                      |
|                        |          | <hr/> <hr/> <hr/> <hr/> <hr/> |

## ENTERPRISES AND CEMETERY

## Electric Light Operations

|                             |            |            |
|-----------------------------|------------|------------|
| Balance, January 1, 1941    | 17,937.61  |            |
| Receipts                    | 112,378.60 |            |
| Transfer, Depreciation Fund | 43,540.70  |            |
|                             |            | 173,856.91 |

## Payments:

|                                  |            |                               |
|----------------------------------|------------|-------------------------------|
| Materials and Labor              | 134,405.23 |                               |
| Maturing Debt                    | 7,000.00   |                               |
| Interest                         | 432.50     |                               |
|                                  | <hr/>      |                               |
|                                  | 141,837.73 |                               |
| Transferred to Town              | 11,000.00  |                               |
| Transferred to Depreciation Fund | 12,857.50  |                               |
| Balance, December 31, 1941       | 8,161.68   |                               |
|                                  |            | 173,856.91                    |
|                                  |            | <hr/> <hr/> <hr/> <hr/> <hr/> |

## Electric Light, Guaranteed Deposits

## Balance, January 1, 1941:

|                  |          |          |
|------------------|----------|----------|
| Deposits         | 2,681.49 |          |
| Interest Accrued | 1,707.66 |          |
|                  |          | 4,389.15 |

## Receipts:

|          |        |        |
|----------|--------|--------|
| Deposits | 382.00 |        |
| Income   | 110.41 | 492.41 |

|         |        |  |
|---------|--------|--|
| Refunds | 318.00 |  |
|---------|--------|--|

## Balance, December 31, 1941:

|                  |          |                               |
|------------------|----------|-------------------------------|
| Deposits         | 2,745.49 |                               |
| Interest Accrued | 1,818.07 |                               |
|                  |          | 4,881.56                      |
|                  |          | <hr/> <hr/> <hr/> <hr/> <hr/> |

## Water Department

|                                       |           |           |
|---------------------------------------|-----------|-----------|
| Balance, January 1, 1941              | 5,677.72  |           |
| Collections                           | 26,311.14 |           |
| Loan Authorized                       | 25,000.00 |           |
| Charged to James D. Reilly, Collector | 271.97    |           |
|                                       |           | 57,260.83 |



## Payments:

|                     |           |
|---------------------|-----------|
| Labor and Materials | 20,981.45 |
| Notes               | 3,000.00  |
| Interest            | 832.50    |

---

 24,813.95

## Balance Forwarded to 1942:

|                                   |           |
|-----------------------------------|-----------|
| Water Surplus                     | 7,174.91  |
| Loans Authorized,<br>Not Executed | 25,000.00 |

57,260.83

=====

## Cemetery

|                        |          |
|------------------------|----------|
| Appropriation          | 3,700.00 |
| Receipts               | 1,173.61 |
| Transfer, Reserve Fund | 350.00   |

5,223.61

|                               |          |
|-------------------------------|----------|
| Superintendent                | 1,200.00 |
| Labor                         | 2,863.51 |
| Equipment                     | 462.79   |
| Truck Maintenance             | 175.85   |
| Insurance                     | 137.28   |
| Plants and Fertilizer         | 113.30   |
| Materials, Tools and Supplies | 105.21   |
| Sharpening Tools              | 42.80    |
| Gravel and Sand               | 42.50    |
| Water                         | 36.00    |
| Telephone                     | 27.04    |
| Printing and Postage          | 10.50    |
| Due Trust Fund at Bank        | 3.00     |

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 5,219.78

Transferred to Revenue 3.83

5,223.61

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## Cemetery Road Surfacing

|                      |        |        |
|----------------------|--------|--------|
| Appropriation        |        | 856.00 |
| Bituminous Products  | 409.70 |        |
| Trucks and Equipment | 225.00 |        |
| Labor                | 192.30 |        |
| Sand and Gravel      | 29.00  |        |
|                      |        | 856.00 |
|                      |        | =====  |

## INTEREST AND MATURING DEBT

## Interest

|                           |          |          |
|---------------------------|----------|----------|
| Appropriation             |          | 3,798.38 |
| Temporary Loans:          |          |          |
| Anticipation of Revenue   | 214.61   |          |
| General Loans:            |          |          |
| New High School           | 1,800.00 |          |
| Shatswell School          | 850.00   |          |
| Emergency Loan            | 275.00   |          |
| Burley School             | 170.00   |          |
| Memorial Building         | 100.00   |          |
| Highway Equipment         | 60.00    |          |
| New High School Equipment | 18.38    |          |
| Other Loans:              |          |          |
| Tax Title                 | 263.44   |          |
|                           |          |          |
|                           | 3,751.43 |          |
| Transferred to Revenue    | 46.95    |          |
|                           |          | 3,798.38 |
|                           |          | =====    |

**Maturing Debt**

|               |           |
|---------------|-----------|
| Appropriation | 17,700.00 |
|---------------|-----------|

## General Loans:

|                           |          |
|---------------------------|----------|
| New High School           | 6,000.00 |
| Shatswell School          | 4,000.00 |
| 1939 Emergency Loan       | 3,000.00 |
| Burley School             | 2,000.00 |
| Memorial Building         | 2,000.00 |
| New High School Equipment | 700.00   |

|           |
|-----------|
| 17,700.00 |
|-----------|

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# RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

|   | Balance<br>Jan. 1, '41 | Appropriation<br>and Loans | Cash<br>Receipts |
|---|------------------------|----------------------------|------------------|
| Moderator   |                        | 100.00                     |                  |
| Selectmen   |                        | 2,812.50                   |                  |
| Auditing and Accounting                                     |                        | 2,100.00                   |                  |
| Treasurer and Collector                                     |                        | 6,360.50                   | 27.61            |
| Treasurer and Collector (Special Work)                      |                        |                            |                  |
| Assessors   |                        | 2,538.00                   |                  |
| Law   |                        | 600.00                     |                  |
| Town Clerk  |                        | 1,776.00                   |                  |
| Election and Registration                                   |                        | 1,319.00                   |                  |
| Town Hall   |                        | 3,382.90                   |                  |
| Police  |                        | 14,145.00                  |                  |
| V. H. Grant Pension   |                        | 728.00                     |                  |
| Fire  |                        | 13,000.00                  |                  |
| Moth  |                        | 5,384.00                   |                  |
| Tree Warden   |                        | 765.00                     |                  |
| Weights and Measures  |                        | 528.00                     |                  |
| Forest Warden   |                        | 300.00                     | 1.00             |
| Clam Commissioner   |                        | 1,500.00                   |                  |
| Bounty on Seals   |                        | 150.00                     |                  |
| Health  |                        | 5,970.00                   |                  |
| Cable Hospital  |                        | 2,500.00                   |                  |
| Essex Sanatorium  |                        | 3,073.66                   |                  |
| Mosquito Control  |                        | 850.00                     |                  |
| Highway   |                        | 23,000.00                  | 43.60            |
| Highway—Snow Plows  |                        |                            |                  |
| Chapter 90, Topsfield Road 1937                             | 11.84                  |                            |                  |
| Chapter 90, Topsfield Road Construction 1941                |                        | 3,500.00                   |                  |
| Chapter 90, Topsfield & Linebrook Roads<br>Maintenance 1941 |                        | 1,500.00                   |                  |
| Chapter 90, Mill Road 1937                                  | 216.62                 |                            |                  |
| Chapter 90, Mill Road 1938                                  | 166.77                 |                            |                  |
| Snow Removal  |                        | 6,500.00                   |                  |
| Walters Snow Fighter  | 14,382.00              |                            |                  |
| Street Lighting   |                        | 6,400.00                   |                  |
| Traffic Rules and Regulations                               | 60.70                  |                            |                  |
| Public Welfare  |                        | 27,600.00                  | 72.44            |
| Old Age Assistance  |                        | 24,000.00                  | 28.40            |
| Aid to Dependent Children—1941                              |                        | 4,500.00                   |                  |
| U. S. Grant O. A. A.—Administration                         | 66.34                  |                            | 650.21           |
| U. S. Grant O. A. Assistance                                |                        |                            | 19,547.41        |
| U. S. Grant A. D. C.—Administration                         | 41.15                  |                            | 108.33           |
| U. S. Grant A. D. C.—Aid                                    | 297.66                 |                            | 2,137.34         |
| State Aid   |                        | 480.00                     |                  |
| Military Aid  |                        | 1,000.00                   |                  |
| Soldiers' Relief  |                        | 4,500.00                   |                  |

# DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1941

| Credit<br>Transfer | Cash<br>Payments | Debit<br>Transfer | Transferred<br>To Revenue | Balance<br>Dec. 31, '41 |
|--------------------|------------------|-------------------|---------------------------|-------------------------|
|                    | 100.00           |                   |                           |                         |
| 500.00             | 3,270.49         |                   | 42.01                     |                         |
|                    | 2,075.16         |                   | 24.84                     |                         |
|                    | 6,173.82         |                   | 214.29                    |                         |
| 1,500.00           | 591.00           |                   |                           | 909.00                  |
| 25.00              | 2,544.44         |                   | 18.56                     |                         |
| 100.00             | 626.45           |                   | 73.55                     |                         |
| 50.00              | 1,803.07         |                   | 22.93                     |                         |
|                    | 1,218.68         |                   | 100.32                    |                         |
|                    | 2,904.08         |                   | 478.82                    |                         |
| 459.00             | 14,491.52        |                   | 112.48                    |                         |
|                    | 728.00           |                   |                           |                         |
| 630.00             | 13,615.18        |                   | 14.82                     |                         |
| 650.00             | 5,991.77         |                   | 42.23                     |                         |
|                    | 758.12           |                   | 6.88                      |                         |
|                    | 527.88           |                   | .12                       |                         |
| 150.00             | 391.20           |                   | 59.80                     |                         |
|                    | 1,420.73         |                   | 79.27                     |                         |
|                    | 80.00            |                   | 70.00                     |                         |
|                    | 5,631.04         |                   | 338.96                    |                         |
|                    | 2,500.00         |                   |                           |                         |
|                    | 3,073.66         |                   |                           |                         |
|                    | 850.00           |                   |                           |                         |
|                    | 23,026.43        |                   | 17.17                     |                         |
| 350.00             | 350.00           |                   |                           | 11.84                   |
| 10,500.00          | 13,611.63        |                   |                           | 388.37                  |
| 750.00             | 1,872.62         |                   |                           | 377.38                  |
|                    |                  |                   |                           | 216.62                  |
|                    |                  |                   |                           | 166.77                  |
| 99.14              | 5,427.27         |                   | 1,171.87                  |                         |
|                    | 14,382.00        |                   |                           |                         |
|                    | 6,400.00         |                   |                           |                         |
|                    | 19.25            |                   |                           | 41.45                   |
|                    | 18,340.39        | 4,139.00          | 5,193.05                  |                         |
|                    | 23,061.13        |                   | 967.27                    |                         |
|                    | 3,554.00         |                   | 946.00                    |                         |
|                    | 705.27           |                   |                           | 11.28                   |
|                    | 18,715.08        |                   |                           | 832.33                  |
|                    | 128.55           |                   |                           | 20.93                   |
|                    | 2,111.50         |                   |                           | 323.50                  |
|                    | 470.00           |                   | 10.00                     |                         |
| 315.00             | 1,185.00         |                   | 130.00                    |                         |
|                    | 2,539.82         | 850.00            | 1,110.18                  |                         |

# RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH

|   | Balance<br>Jan. 1, '41 | Appropriation<br>and Loans | Cash<br>Receipts |
|---|------------------------|----------------------------|------------------|
| Soldiers' Graves                              |                        | 175.00                     |                  |
| Education                                     |                        | 100,610.00                 | 2,022.69         |
| Scholarships                                  |                        |                            | 250.00           |
| Library                                       |                        | 3,200.00                   |                  |
| John C. Kimball Fund—Income                   |                        |                            | 12.58            |
| Parks   |                        | 700.00                     |                  |
| Playgrounds                                   |                        | 1,091.00                   |                  |
| Martha I. Savory Fund                         |                        |                            | 12.75            |
| W. P. A. Projects 1940                        | 4,289.61               |                            |                  |
| W. P. A. Project 1941                         |                        | 30,000.00                  | 1.50             |
| Green Street Dam                              | 100.00                 |                            |                  |
| Godditt Drainage                              | 257.75                 |                            |                  |
| Resurfacing—Topsfield Road and Central Street | .66                    |                            |                  |
| Phyllis Gauthier Claim                        |                        |                            |                  |
| Memorial Day                                  |                        | 300.00                     |                  |
| Town Clock                                    |                        | 75.00                      |                  |
| Memorial Building                             |                        | 2,250.00                   |                  |
| Alice Heard Property—Purchase                 |                        | 4,300.00                   |                  |
| R. T. Crane, Jr. Picnic Fund—Picnic           |                        |                            | 1,373.15         |
| Ipswich Beach Title Examination               | 500.00                 |                            |                  |
| Skating Rink                                  | 400.00                 |                            |                  |
| High School Avenue Surfacing                  |                        |                            |                  |
| Fox Creek Dredging                            |                        | 5,000.00                   |                  |
| Town Dump—Care and Maintenance                |                        | 250.00                     |                  |
| Tax Title Possessions                         |                        |                            |                  |
| Civilian Defense Committee                    |                        |                            |                  |
| Air Raid Warden School                        |                        |                            |                  |
| Premium on Loans                              |                        |                            | 71.88            |
| Reserve Fund                                  |                        | 3,500.00                   |                  |
| Electric Light Operations                     | 17,937.61              |                            | 112,378.60       |
| Electric Light Depreciation                   | 43,540.70              |                            |                  |
| Electric Light Guaranty Deposits,             |                        |                            |                  |
| Interest Accrued                              | 1,707.66               |                            | 110.41           |
| Water Department                              | 5,677.72               |                            | 26,311.14        |
| Cemetery Department                           |                        | 3,700.00                   | 1,173.61         |
| Cemetery Road Surfacing                       |                        | 856.00                     |                  |
| Interest                                      |                        | 3,798.38                   |                  |
| Maturing Debt                                 |                        | 17,700.00                  |                  |
| State Tax                                     |                        | 18,480.00                  |                  |
| County Tax                                    |                        | 11,719.39                  |                  |
| State Parks and Reservations                  | 19.30                  | 284.09                     |                  |
| Veterans' Exemptions                          |                        |                            |                  |
|   | 89,674.09              | 380,851.42                 | 166,334.65       |



# DISBURSEMENTS FOR YEAR ENDING DECEMBER 31, 1941

| Credit<br>Transfer | Cash<br>Payments | Debit<br>Transfer | Transferred<br>To Revenue | Balance<br>Dec. 31, '41 |
|--------------------|------------------|-------------------|---------------------------|-------------------------|
|                    | 175.00           |                   |                           |                         |
|                    | 102,608.48       |                   | 24.21                     |                         |
|                    | 250.00           |                   |                           |                         |
|                    | 3,199.97         |                   | .03                       |                         |
|                    | 12.58            |                   |                           |                         |
|                    | 682.73           |                   | 17.27                     |                         |
| 50.00              | 1,140.71         |                   | .29                       |                         |
|                    | 12.75            |                   |                           |                         |
|                    | 4,282.33         |                   |                           | 7.28                    |
|                    | 27,988.81        |                   |                           | 2,012.69                |
|                    |                  |                   |                           | 100.00                  |
|                    |                  |                   |                           | 257.75                  |
|                    |                  |                   |                           | .66                     |
| 225.00             | 225.00           |                   |                           |                         |
| 2.37               | 302.37           |                   |                           |                         |
|                    | 75.00            |                   |                           |                         |
|                    | 2,183.60         |                   | 66.40                     |                         |
|                    | 4,300.00         |                   |                           |                         |
| 1,373.15           | 1,373.15         |                   |                           |                         |
|                    | 500.00           |                   |                           |                         |
|                    | 132.78           |                   |                           | 267.22                  |
| 1,500.00           | 25.50            |                   |                           | 1,474.50                |
|                    | 5,000.00         |                   |                           |                         |
| 50.00              | 238.31           |                   |                           | 61.69                   |
| 51.20              | 51.20            |                   |                           |                         |
| 1,000.00           | 240.60           |                   |                           | 759.40                  |
| 70.00              | 70.00            |                   |                           |                         |
|                    | 20.50            |                   |                           | 51.38                   |
|                    |                  | 3,137.71          | 362.29                    |                         |
| 43,540.70          | 141,837.73       | 23,857.50         |                           | 8,161.68                |
| 12,857.50          |                  | 43,540.70         |                           | 12,857.50               |
|                    |                  |                   |                           | 1,818.07                |
| 25,271.97          | 24,813.95        |                   |                           | 32,446.88               |
| 350.00             | 5,219.78         |                   | 3.83                      |                         |
|                    | 856.00           |                   |                           |                         |
|                    | 3,751.43         |                   | 46.95                     |                         |
|                    | 17,700.00        |                   |                           |                         |
|                    | 18,480.00        |                   |                           |                         |
|                    | 11,924.26        |                   |                           | 204.87*                 |
|                    | 290.60           |                   |                           | 12.79                   |
|                    | 44.79            |                   |                           | 44.79*                  |
| 101,046.88         | 587,276.14       | 75,524.91         | 11,766.69                 | Cr. Bal:                |
|                    |                  |                   |                           | 63,588.96               |
|                    |                  |                   |                           | *Deficits:              |
|                    |                  |                   |                           | 249.66                  |

# TOWN OF IPSWICH—BALANCE SHEET, DECEMBER 31, 1941

## GENERAL ACCOUNTS

| ASSETS                      |              | LIABILITIES AND RESERVES                   |              |
|-----------------------------|--------------|--|--------------|
| Cash:                       |              | Temporary Loans:                           |              |
| In Banks and Office         | \$ 67,316.14 | In Anticipation of Revenue                 | \$100,000.00 |
| Cash Discrepancy:           |              | Tailings                                   | 182.05       |
| James D. Reilly, Treasurer  | \$ 4,862.59  | Premium on Loans                           | 51.38        |
| James D. Reilly, Collector  | 10,725.26    | Dog Licenses - Due County                  | 1.80         |
|                             |              | Recovery - Old Age Assistance              | 100.00       |
| Accounts Receivable:        |              | Tax Title Redemptions Reserved for         |              |
| Taxes:                      |              | Payment of Debt                            | 5,671.18     |
| Levy 1933                   | \$ 107.36    | Sale of Town Property Fund                 | 25.00        |
| Levy 1934                   | 321.41       | Highway Machinery Fund                     | 1,938.31     |
| Levy 1935                   | 381.41       | Sale of Cemetery Lots Fund                 | 567.50       |
| Levy 1936                   | 322.40       | Federal Grants:                            |              |
| Levy 1937                   | 377.20       | Old Age Assistance:                        |              |
| Levy 1938                   | 1,825.73     | Administration                             | \$ 11.28     |
| Levy 1939                   | 6,458.75     | Assistance                                 | 832.33       |
| Polls 1940                  | 315.22       | Aid to Dependent Children:                 |              |
| Personal 1940               | 2,310.98     | Administration                             | 20.93        |
| Real Estate 1940            | 23,213.41    | Assistance                                 | 323.50       |
| Polls 1941                  | 367.00       |  |              |
| Personal 1941               | 4,768.13     |  |              |
| Real Estate 1941            | 59,867.14    |  |              |
|                             |              | Electric Meter Guarantee Deposits          | 1,188.04     |
|                             |              | Electric Meter Guarantee Deposits Interest | 2,745.49     |
|                             |              | Overestimate:                              | 1,818.07     |
|                             |              | State Parks and Reservations Tax           | 12.79        |
| Motor Vehicle Excise Taxes: |              |  |              |
| Levy 1932                   | \$ 77.87     |  |              |
| Levy 1933                   | 198.48       |  |              |

|           |          |
|-----------|----------|
| Levy 1934 | 291.99   |
| Levy 1935 | 263.27   |
| Levy 1936 | 485.05   |
| Levy 1937 | 630.45   |
| Levy 1938 | 480.72   |
| Levy 1939 | 404.55   |
| Levy 1940 | 390.10   |
| Levy 1941 | 1,669.29 |

4,891.77

#### Special Assessments:

|           |          |
|-----------|----------|
| Moth 1934 | \$ 14.70 |
| Moth 1936 | .70      |
| Moth 1937 | 1.20     |
| Moth 1939 | 71.35    |
| Moth 1940 | 177.65   |
| Moth 1941 | 230.10   |

495.70

#### Tax Titles and Possessions:

|                 |             |
|-----------------|-------------|
| Tax Titles      | \$34,543.15 |
| Tax Possessions | 1,577.33    |

36,120.48

#### Departmental:

|               |          |
|---------------|----------|
| Town Hall     | \$ 5.00  |
| Town Property | 1,029.50 |
| Telephone     | 97.12    |
| Ambulance     | 1,016.00 |
| Health        | 1,663.61 |
| Moth          | 2,102.15 |
| Highway       | 229.00   |
| Sidewalks     | 72.00    |
| Temporary Aid | 3,223.95 |

#### Unexpended Appropriation Balances:

|  |           |
|--|-----------|
| Treasurer and Collector -                              |           |
| Special Work   | \$ 909.00 |
| Chapter 90, Topsfield Road 1937                        | 11.84     |
| Chapter 90, Topsfield Road 1941                        | 388.37    |
| Chapter 90, Mill Road 1937                             | 216.62    |
| Chapter 90, Mill Road 1938                             | 166.77    |
| Chapter 90, Maintenance, Topsfield and Linebrook Roads | 377.38    |
| Traffic Signs and Regulations                          | 41.45     |
| Goditt Drainage  | 257.75    |
| Resurfacing Topsfield Road and Central Street          | .66       |
| Green Street Dam                                       | 100.00    |
| W. P. A. Projects                                      | 2,019.97  |
| Skating Rink   | 267.22    |
| Care and Maintenance of Town Dump                      | 61.69     |
| High School Avenue Surfacing                           | 1,474.50  |
| Civilian Defense Committee                             | 759.40    |

7,052.62

#### Electric Light:

|              |             |
|--------------|-------------|
| Operations   | \$ 8,161.68 |
| Depreciation | 12,857.50   |

21,019.18

Old Age Assistance 1,333.97  
 Aid to Dependent Children 65.67  
 State Aid 470.00  
 Military Aid 1,132.50  
 Cemetery 1,303.50

13,743.97  
 22,388.32

Electric Light  
 Water \$14,784.90  
 Water Liens Added to  
 Taxes 1937 169.89  
 Water Liens Added to  
 Taxes 1938 311.50  
 Water Liens Added to  
 Taxes 1939 582.73  
 Water Liens Added to  
 Taxes 1941 853.22  
 Water Liens 1,543.07  
 Tax Titles - Water Liens 1,878.29

20,123.60  
 382.85  
 128.53

State Aid to Highways  
 County Aid to Highways  
 Unprovided for or Overdrawn Accounts:  
 Overlay Deficits:  
 1934 \$ 20.00  
 1935 6.00  
 County Tax 204.87  
 Veterans' Exemptions 44.79

275.66  
 25,000.00

Loan Authorized

\$307,091.01  
 ===

# Water Department:

Loans Authorized and  
 Not Issued \$25,000.00  
 Available Surplus 7,065.18

32,065.18

Reserve Fund - Overlay Surplus 1,839.41

## Overlays - Reserved for Abatements:

Levy 1936 \$ 109.90  
 Levy 1937 377.20  
 Levy 1938 1,825.73  
 Levy 1939 4,625.16  
 Levy 1940 1,312.15  
 Levy 1941 2,762.23

11,012.37

## Revenue - Reserved Until Collected:

Motor Vehicle Excise \$ 4,891.77  
 Special Assessment 495.70  
 Tax Title 36,120.48  
 Departmental 13,743.97  
 Electric Light 22,388.32  
 Water 20,123.60

97,763.84

Surplus Revenue

22,036.80

\$307,091.01  
 ===

## DEBT ACCOUNTS

|                                |               |
|--------------------------------|---------------|
| Net Funded or Fixed Debt       | \$ 181,700.00 |
| Highway Equipment Loan         | \$ 12,000.00  |
| Shatswell School Loan          | 16,000.00     |
| Burley School Loan             | 2,000.00      |
| New High School Loan           | 84,000.00     |
| New High School Equipment Loan | 700.00        |
| Tax Title Loan—1939            | 12,000.00     |
| Tax Title Loan—1940            | 7,000.00      |
| Municipal Relief Loan—1939     | 8,000.00      |
| Electric Light Loans           | 16,000.00     |
| Water Loans                    | 24,000.00     |
|                                | <hr/>         |
|                                | \$ 181,700.00 |
|                                | == == == ==   |

## TRUST FUNDS

|                                   |              |
|-----------------------------------|--------------|
| Trust Funds, Cash and Securities  | \$ 93,508.00 |
| Martha I. Savory Fund             | \$ 318.76    |
| Eunice Caldwell Cowles Fund       | 10,169.84    |
| Richard T. Crane, Jr. Picnic Fund | 29,427.22    |
| John C. Kimball Fund              | 500.00       |
| Mrs. William G. Brown Animal Fund | 2,109.40     |
| Marianna T. Jones Fund            | 763.90       |
| Dow Memorial Boulder Fund         | 127.15       |
| Cemetery Perpetual Care Funds     | 50,091.73    |
|                                   | <hr/>        |
|                                   | \$ 93,508.00 |
|                                   | == == == ==  |

## Town Property, 1941

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|                        | Land         | Buildings     |
|------------------------|--------------|---------------|
| High School            | \$ 10,000.00 | \$ 265,000.00 |
| Burley School          | 1,500.00     | 75,000.00     |
| Shatswell School       | 1,000.00     | 65,000.00     |
| Memorial Building      | 2,000.00     | 58,000.00     |
| Town Hall              | 2,500.00     | 50,000.00     |
| Winthrop School        | 1,000.00     | 50,000.00     |
| Manning School         | 4,000.00     | 40,000.00     |
| Fire Station           | 3,500.00     | 40,000.00     |
| Highway Department     | 750.00       | 5,000.00      |
| Payne School           | 1,500.00     | 4,000.00      |
| Infirmery              | 4,000.00     | 2,000.00      |
| Dennison School        | 500.00       | 2,000.00      |
| Wharf Property         | 3,350.00     | 1,000.00      |
| Public Grounds         | 32,500.00    |               |
| Public Grounds         | 32,500.00    |               |
| Great Neck             | 8,300.00     |               |
| Woodland—Linebrook     | 125.00       |               |
| Woodland—Common Fields | 75.00        |               |
|                        | \$ 76,600.00 | \$ 657,000.00 |

In addition to the property enumerated above, there is the shore, beach and other valuable property given to the Town by the Commoners, the value of which is not estimated. The value of the Water and Electric Light Departments will be found in the reports of those departments.



1634

1942

REPORT  
OF THE  
TOWN OFFICERS  
OF  
IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1941

and the

THREE HUNDRED AND EIGHTH YEAR

of the

TOWN'S INCORPORATION



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*Chronicle Publishing Co., Printers  
Ipswich, Mass.*



## Report of Town Clerk

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To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1941.

### VITAL STATISTICS

During the year 1941 the births numbered 173, an increase of 14 from the previous year:

Males 94

Females 79

#### Parents residing in:

|          |     |            |   |
|----------|-----|------------|---|
| Ipswich  | 103 | Gloucester | 8 |
| Essex    | 30  | Georgetown | 1 |
| Rowley   | 22  | Topsfield  | 2 |
| Hamilton | 6   | Boxford    | 1 |

#### Fathers born in:

|               |    |
|---------------|----|
| Ipswich       | 46 |
| Massachusetts | 89 |
| United States | 16 |
| British Prov. | 16 |
| Greece        | 2  |
| Italy         | 1  |
| Unknown       | 3  |

#### Mothers born in:

|               |    |
|---------------|----|
| Ipswich       | 44 |
| Massachusetts | 96 |
| United States | 13 |
| British Prov. | 12 |
| Greece        | 1  |
| Ireland       | 3  |
| England       | 1  |
| Sweden        | 1  |
| Italy         | 1  |
| Scotland      | 1  |

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173

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173

## Marriages

Total number received and recorded 113

| Grooms born in: |    | Brides born in: |    |
|-----------------|----|-----------------|----|
| Ipswich         | 39 | Ipswich         | 39 |
| Massachusetts   | 45 | Massachusetts   | 55 |
| United States   | 13 | United States   | 16 |
| British Prov.   | 10 | British Prov    | 1  |
| Greece          | 2  | Germany         | 1  |
| Turkey          | 1  | Greece          | 1  |
| Armenia         | 1  |                 |    |
| Germany         | 1  |                 |    |
| Belgium         | 1  |                 |    |
| <hr/> 113       |    | <hr/> 113       |    |

## Deaths

During the year 1941 the deaths numbered 88, a decrease of 17 from the previous year:

Males 50

Females 38

The following persons were, at the time of death, over eighty years of age:

|                              |          |         |         |
|------------------------------|----------|---------|---------|
| Luther Edwin Burnham (Essex) | 91 yrs.  | 10 mos. | 9 days  |
| Frederick W. Bousley         | 88 yrs.  | 3 mos.  | 2 days  |
| Austin L. Lord               | 82 yrs.  |         |         |
| Drusilla A. (Smith) Perkins  | 90 yrs.  |         |         |
| Catherine Burns              | 80 yrs.  |         |         |
| Frederick G. Waters          | 80 yrs.  |         |         |
| Caroline E. Horton           | 85 yrs.  | 11 mos. |         |
| Joseph William Willcomb      | 81 yrs.  | 5 mos.  | 6 days  |
| Harry B. Bachelder (Florida) | 84 yrs.  | 10 mos. | 10 days |
| Elizabeth B. Russell         | 100 yrs. | 9 mos.  | 9 days  |
| Isaac E. B. Perkins          | 88 yrs.  | 7 mos.  |         |

## NOTICE

The attention of parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 29, Section 6 of the Revised Laws. Parents within forty days after the birth of a child . . . shall cause notice thereof to be given to the Clerk of the town or city in which such child is born..

Section 8. A parent . . . who neglects so to do for ten days after the time limited therefore . . . shall forfeit not more than five dollars for each offense.

The Attention of Physicians and Midwives is

Called to Chapter 280, Section 1

Acts of 1912

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the city or town, in which the birth occurred, a notice stating the date and place of birth, giving the street number, if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I wish to call attention to the foregoing vital statistics.

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once, so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove legitimacy.

To show when the child has the right to enter school.

To show when the child has the right to seek employment under child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service Examinations.

To make possible statistical studies of health conditions.

The following licenses were granted through this office:

|   |    |
|---|----|
| Amusement                                   | 24 |
| Amusement—Strand Theatre                    | 1  |
| Agents Licenses, Class 1 Motor Vehicle      | 4  |
| Agents Licenses, Class 2 Motor Vehicle      | 1  |
| Agents Licenses, Class 3 Motor Vehicle Junk | 1  |
| Auctioneer                                  | 1  |



|  |     |
|--|-----|
| Billiard and Pool                            | 1   |
| Bowling                                      | 2   |
| Hawkers and Peddlers                         | 2   |
| Innholders                                   | 7   |
| Junk   | 4   |
| Wines and Malt Beverages                     | 4   |
| Seasonal License—All Alcoholic               | 2   |
| Seasonal License—Wines and Malt Beverages    | 2   |
| Retail Bottle Store—Wines and Malt Beverages | 3   |
| Retail Bottle Store—All Alcoholic            | 2   |
| Restaurants—All Alcoholic                    | 2   |
| Hotel Licenses—All Alcoholic                 | 3   |
| Club   | 6   |
| Druggist                                     | 4   |
| Victuallers Licenses                         | 29  |
| Dog Licenses                                 | 426 |
| Resident Citizen Fishing                     | 52  |
| Resident Citizen Hunting                     | 182 |
| Resident Citizen Sporting                    | 30  |
| Resident Minor and Female Fishing            | 5   |
| Resident Citizen Trapping                    | 13  |
| Resident Citizen Trapping—Minor              | 1   |
| Resident Citizen Sporting—Free               | 14  |
| Lobster and Crab                             | 5   |
| Duplicate                                    | 4   |

For the benefit of the owners and keepers of dogs, the following extract of the General Laws is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 289 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following,

if the dog is kept in Boston, in the office of the police commissioner, or if kept in any other town, in the office of the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tag shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at a cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring, or cause to be brought, from another state or county any dog licensed under the laws thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period the foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or keeper of a dog which becomes three months old after March thirty-first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

EDWARD S. COGSWELL,

Town Clerk.

## Report of Fire Department

---

To the Board of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department:

|                        |     |
|------------------------|-----|
| Total number of alarms | 208 |
| Still alarms           | 145 |
| Bell alarms            | 63  |

There were 19 alarms sounded from street boxes and 44 transmitted from the station.

26,850 feet of 2½ inch and 2,000 feet of 1½ inch hose were used, as well as 684 feet of ladders.

17,765 gallons of water from the booster tanks and 33 gallons of chemicals from extinguishers were used.

The total mileage covered by the apparatus on fire runs was 584.9 miles.

|                   |          |
|-------------------|----------|
| Engine 1 made     | 4 runs   |
| Engine 2 made     | 64 runs  |
| Engine 3 made     | 165 runs |
| Ladder truck made | 57 runs  |

The number of building fires was 27, chimney fires 12, grass fires 2, brush fires 70, dump fires 32, oil burners 14, false alarms 3, and there were 40 other calls.

The property loss by fire amounted to \$22,609.50 and the insurance paid was \$19,247.53.

The total of 208 alarms was the largest that the department ever had in any one year.

The largest single loss was at the Marcorelle Block fire on September 30.

Fires at the Town Dump were responsible for the large number of dump fires.

The Town of Rowley sent us help three times during the year and the Town of Hamilton once, for which we sincerely thank them.

During the year we purchased 500 feet of 2½ inch and 250 feet of 1½ inch hose. We also had the ramp in front of the apparatus doors cut down to make an easier approach. The fire alarm line along Estes Street to Box 63 had to be replaced. A new magneto for the ladder truck and some new tires for Engine 2 were unexpected expenses.

This year we recommend, on account of the existing emergency, the purchase of 1,000 feet of 2½ inch and 1,000 feet of 1½ inch hose so that in case we do have an air raid we will have it to work with. A portable flood light outfit is a necessary piece of equipment and we should have had one before. A portable pump large enough to handle 1½ inch hose would be valuable in this emergency as well as at other times.

It will be necessary this year to rebuild the fire alarm line from Lord Square along High Street to Box 19 near the overhead bridge and the line from the corner of Liberty and Washington Street to Mt. Pleasant Avenue has caused considerable trouble because of the trees. We would like to eliminate that

stretch by going up Pleasant Street along Brownville to Mt. Pleasant.

A request for a fire alarm box at Little Neck by the residents there at a town meeting last year was referred to the Board of Engineers by the meeting, and we find that it will cost approximately \$2,000. to run that line and install a box there. You all know the large amount of property (assessed value \$186,775.) and the unsatisfactory telephone connections that exist there now. If the spending of that amount of money for this purpose will help prevent a disastrous fire there by providing means of transmitting an alarm much quicker than is possible now, it will be worth while. We think it will, and we will recommend that expenditure.

Respectfully submitted,

EDWARD H. SMITH

SAMUEL W. ATHERLY

LIONEL SHEPPARD

Board of Fire Engineers.



## Report of Police Department

---

To the Honorable Board of Selectmen:

Gentlemen:

I respectfully submit the following report which covers the activities of the Police Department for the year ending December 31, 1941.

In regard to the routine civilian police work, the appended chart will show that, with minor additions, the police were called upon to perform much the same work as in previous years.

Last summer, prior to the opening of our schools, some thought was given to the safety of the school children. Following a conference with the Superintendent of Schools and a representative of the Chamber of Commerce, traffic signs cautioning motorists were placed in the vicinity of the schools, and other protective measures were also applied.

The motor vehicle parking problem in the business district of the town has improved but is not completely remedied. With the coming of a motorized unit of the United States Army into Ipswich, the problem has been further aggravated. We are adopting all possible measures to relieve the congestion in this area, especially at the busier hours. An ideal solution, as recommended by traffic engineers, for the best interests of the community would be to create a parking lot in this vicinity.

In accordance with our policy of maintaining neat police rooms, I recommend that some improvements be made. At present, one of the rooms is being used as an administrative



office of the Civilian Defense Committee ,and on this account visitors to our quarters are frequent. In addition, numerous townspeople come to us for assistance and advice; therefore, a neat environment is a necessity.

In connection with the present national emergency, the police department finds itself with important additional duties. At the request of the Civilian Defense Committee, we have formed the Ipswich Auxiliary Police. This is a group of twenty-five volunteers who are being trained to assist the regular law enforcement agency in case of need during the wartime emergency. The Town of Ipswich, due to its location, is now considered by military authorities to be in the combat zone; therefore, it is imperative that the police, in line with other civilian defense agencies, be prepared for any eventuality.

In concluding this report, I want to thank the members of the Board of Selectmen for the cooperation that they have given to our department during the past year.

Respectfully submitted,

**FRANK MACHAJ**

Chief of Police.

**Total number of arrests:**

|           |    |
|-----------|----|
| January   | 25 |
| February  | 24 |
| March     | 19 |
| April     | 20 |
| May       | 13 |
| June      | 25 |
| July      | 33 |
| August    | 26 |
| September | 28 |

|               |    |     |
|---------------|----|-----|
| October       | 12 |     |
| November      | 12 |     |
| December      | 15 |     |
| Total arrests | —  | 252 |

### Classification of Crime:

|   |       |
|---|-------|
| Assault                                   | 6     |
| Threats and Intimidations                 | 1     |
| Breaking glass                            | 1     |
| Larceny, and attempt                      | 4     |
| Using motor vehicle without authority     | 2     |
| Town by-laws, violating                   | 11    |
| Default                                   | 6     |
| Delinquency                               | 10    |
| Disturbing the peace                      | 5     |
| Driving a motor vehicle to endanger life  | 4     |
| Driving a motor vehicle while intoxicated | 21    |
| Drunkenness                               | 118   |
| Fornication                               | 4     |
| Violation of gaming laws                  | 10    |
| Illegitimate Child Act                    | 1     |
| Fish and game laws, violating             | 7     |
| Motor vehicle laws, violating             | 18    |
| Traffic rules, violating                  | 12    |
| Tramps, vagrants                          | 10    |
| Motor Fuel Law, violating                 | 1     |
| Total                                     | — 252 |

### Disposition of cases:

|                                  |    |
|----------------------------------|----|
| Appealed                         | 4  |
| Committed to House of Correction | 16 |
| Fined                            | 77 |
| Defaulted                        | 8  |
| Discharged                       | 13 |

|   |    |
|---|----|
| Filed                                     | 61 |
| Turned over to outside Police Departments | 17 |
| Received suspended sentences              | 30 |
| Probation                                 | 14 |
| Released                                  | 12 |

---

|       |     |
|-------|-----|
| Total | 252 |
|-------|-----|

**Miscellaneous:**

|   |        |
|---|--------|
| Assistance rendered to persons in distress  | 6      |
| Automobiles reported stolen                 | 6      |
| Automobile accidents investigated by police | 49     |
| Automobile licenses suspended               | 48     |
| Automobile registrations revoked            | 10     |
| Ambulance calls                             | 126    |
| Buildings reported entered                  | 16     |
| Buildings found opened and secured          | 78     |
| Complaints investigated by police           | 1,788  |
| Children found and returned to parents      | 5      |
| Committed to Danvers State Hospital         | 7      |
| Miles patrolled by cruising car             | 26,200 |
| Miles covered by ambulance                  | 1,100  |
| Persons struck by automobiles               | 10     |
| Persons reported missing                    | 15     |
| Stolen automobiles recovered                | 7      |
| Summons served by police                    | 134    |
| Warrants served by police                   | 18     |

**Inventory of Police Department:**

|                     |    |
|---------------------|----|
| Automobile          | 1  |
| Ambulance           | 1  |
| Dragiron sets       | 1  |
| Radio receiving set | 1  |
| Flashlights         | 10 |
| Handcuffs           | 9  |
| Pistols             | 9  |
| Riot gun            | 1  |
| Rifle               | 1  |

## Report of Superintendent of Streets

---

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Highway Department for 1941.

The general maintenance of the highways varies little from year to year as we have a very small percentage of permanent highways and therefore a great deal of time is necessary to maintain them. Surface treatment is planned for the streets where the greatest traffic is and then general repairs, such as patching, scraping and graveling.

We have one hundred twenty-seven (127) streets and roads, covering approximately seventy and twenty-six hundredths (70.26) miles.

|        |         |       |        |
|--------|---------|-------|--------|
| Type:  | Macadam | Oiled | Gravel |
| Miles: | 12.83   | 34.47 | 22.96  |

The first three months—January, February and March—the department plowed snow, sanded streets and sidewalks, and opened waterways that water could run off before freezing. It was also important to clear a number of catch basins. When the weather was warm enough, considerable patching was attended to. Each year, as the traffic increases, the sanding problem becomes more important as a great deal of sanding is done at night when it freezes. This expense increases each year.

The new Walters truck with the new plows had only two bad storms to test its value. It has proved that it will be an

asset to the Town in more ways than one. If the department is notified in time, in case of sickness or fire, the Walters will clear the way under very severe conditions.

Unless the abuttor clears his sidewalks it will soon be necessary to get two or three tractors and sidewalk plows. Each year it is more difficult to get horses enough to do this work. At the present time four pairs of horses are doing the work that ten pairs of horses used to do.

The last two months—November and December—it was necessary to put up snow fences, get the snow removal equipment, and stock sand piles for the winter.

In April the department began the spring cleaning program and patched the streets where it was needed before surfacing.

Thirty-eight streets were surfaced with tar or asphalt, using approximately 45,000 gallons. Eighteen hundred tons of sand were used for covering.

The streets surfaced with tar or asphalt were Boxford Road (part), Willowdale, Pleasant, Estes, Kimball, Brownville, East, Riley, Poplar, Wood's Lane, Meeting House Green, Elm, River Court, Peatfield, First, North Main, Second, Fourth, Fifth, Sixth, Kimball Avenue, Town Farm Road (part), Warren, Manning, Newmarch (part), Cogswell, Sawyer, Wainright, Waldingfield Road (part), Candlewood (part), High Street Annex, Heartbreak (part), Beach Causeway, Brown, Maple, and Appleton Park (part.)

Sections of sixteen streets were treated with calcium choride to lay the dust, using about twelve (12) tons. The streets treated were Blaisdell, Boxford Road, Broadway Ext., Cleveland, Eagle Hill, Grant, Labor-in-Vain, Masconomet,

Mile Lane, Newmarch, Newbury, Old England, Old Right, and Paradise.

Forty-two streets were scraped and shaped up as needed, twenty-six streets were graveled in sections, forty-five streets were cold patched where pot holes appeared in the oiled surfaces. Two streets were widened. Six culverts were repaired, nine sidewalks were graveled in sections, and eight sidewalks were repaired. Guard rails were repaired on seven streets.

Sweeping has increased yearly from extra sand used in the winter time. It is quite important that we do our street cleaning early in the spring before the sand is washed into the catch basins.

Traffic line marking has increased as it is now necessary to do them two and sometimes three times a year.

For some unknown reason a number of street signs disappear each year and have to be replaced. This year thirty-two signs were replaced. Twelve new signs were made up, painted and lettered.

The catch basins have been cleaned from one to five times as they are filled with debris. Several repairs were needed for damage caused from tree roots and broken pipes.

The two wooden bridges were replanked where needed and guard rails repaired on the other bridges. Labor-in-Vain bridge will soon have to be closed to traffic as the abutments are spreading and the wooden girders have decayed beyond repairing.

The construction on (East Street) Jeffrey's Road Causeway has improved the condition there a great deal. The short bad curves were eliminated to one gradual curve. The road



was raised high enough to be above the high tides. A certain amount of settling is expected and will have to be raised accordingly.

The Chapter 90 Maintenance, sections of Topsfield Road and Linebrook Road, were treated with RC3-4 and covered with pea stone. Two hundred twenty feet of wooden guard rail was replaced with cement posts and wire cable which should last for a number of years.

Thirty-five hundred feet of mixed-in-place stone was constructed on Topsfield Road Chapter 90 Construction. The road was excavated, widened, banked and graveled where needed. Two inches of stone were then mixed with RC3. Nine hundred feet of drainage were laid, also four hundred feet of side drain.

#### TABULATION OF TIME EQUIPMENT WORKED, 1941

|                  | Miles  | Hours | Gals. Gas | Qts. Oil |
|------------------|--------|-------|-----------|----------|
| Truck No. 1      | 12,221 | 2,310 | 1,783     | 55       |
| Truck No. 2      | 11,023 | 2,299 | 1,558     | 52       |
| Truck, Walters   | 688    | 227   | 433       | 41       |
| Grader           |        | 936   | 1,846     | 56       |
| Roller           |        | 526   | 898       | 35       |
| Tractor, Cletrac |        | 507   | 572       | 35       |
| Tractor, Fordson |        | 37    | 37        | 8        |
| Mixer            |        | 108   | 52        | 4        |

#### INVENTORY, DECEMBER 31, 1941

| No. |                        | Amount   |
|-----|------------------------|----------|
| 1   | Cart, two horse        | 25.00    |
| 1   | Cart, watering         | 25.00    |
| 1   | Forge and anvil        | 30.00    |
|     | Snow fence, 7,000 feet | 700.00   |
| 1   | Grader, Whier          | 75.00    |
| 1   | Grader, Rome           | 2,500.00 |
| 2   | Hones, Road            | 100.00   |



|                          |                         |           |
|--------------------------|-------------------------|-----------|
| 1                        | Kettle, Tar             | 25.00     |
| 1                        | Loader, Gravel          | 300.00    |
| 1                        | Road, Machiner          | 75.00     |
| 1                        | Mixer, Cement           | 150.00    |
| 2                        | Plows, Road             | 25.00     |
| 3                        | Plows, Blade Snow       | 800.00    |
| 1                        | Plow V-shaped truck     | 1,240.00  |
| 1                        | Plow V-shaped tractor   | 800.00    |
| 1                        | Plow, one-way snow      | 470.00    |
| 1                        | Plow, tractor sidewalk  | 75.00     |
| 6                        | Plows, sidewalk         | 375.00    |
| 1                        | Roller, stone two horse | 25.00     |
| 1                        | Roller, gasoline        | 2,000.00  |
| 1                        | Sweeper, two horse      | 50.00     |
| 3                        | Screens, gravel         | 15.00     |
| 1                        | Shovel, scoop tractor   | 20.00     |
| 1                        | Tractor, Cletrac        | 2,250.00  |
| 1                        | Tractor, Fordson        | 50.00     |
| 2                        | Trucks, dump            | 1,600.00  |
| 1                        | Truck, Walters          | 9,000.00  |
| 1                        | Truck, Pickup           | 450.00    |
| 1                        | Wagon, oil              | 25.00     |
| 1                        | Machine, sanding        | 50.00     |
| 1                        | Street Marker           | 175.00    |
| 1                        | Derrick, hand           | 100.00    |
|                          |                         | <hr/>     |
|                          |                         | 23,600.00 |
| Other Tools and Supplies |                         | 3,452.28  |
|                          |                         | <hr/>     |
|                          |                         | 27,052.28 |

I want to take this opportunity to thank all those who have cooperated with the Highway Department.

Respectfully submitted,

**FRANCIS E. WOOD**

Superintendent of Streets

## Report of Sealer of Weights and Measures

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To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report for the year ending December 31, 1941.

Work performed from January 1 to December 31, 1941,

| Scales                    | Ad-justed | Sealed | Not Sealed | Con-demned |
|---------------------------|-----------|--------|------------|------------|
| inclusive:                |           |        |            |            |
| Platform over<br>10,000   | 3         | 6      |            |            |
| Platform, 100<br>to 5,000 | 12        | 33     |            |            |
| Counter, 100<br>to 5,000  | 1         | 5      |            |            |
| Counter,<br>under 100     | 5         | 22     |            | 1          |
| Beam, 100<br>100 to 5,000 |           | 1      |            |            |
| Beam,<br>under 100        | 1         | 11     |            | 1          |
| Spring,<br>100 to 5,000   | 2         | 8      |            |            |
| Spring,<br>under 100      | 25        | 34     | 1          | 3          |
| Computing,<br>under 100   | 7         | 31     |            | 1          |

| Scales  | Ad-<br>justed | Sealed | Not<br>Sealed | Con-<br>demned |
|---|---------------|--------|---------------|----------------|
| Person weigher,<br>(slot)                     |               | 15     |               |                |
| Prescription                                  | 2             | 4      |               |                |
| Jewellers                                     | 1             |        |               |                |
| <b>Weights</b>                                |               |        |               |                |
| Avoirdupois                                   | 8             | 235    |               |                |
| Apothecary                                    |               | 62     |               |                |
| Metric  |               | 19     |               |                |
| Troy  |               | 30     |               |                |
| <b>Automatic Liquid<br/>Measuring Devices</b> |               |        |               |                |
| Gas Pumps                                     | 7             | 61     | 1             | 3              |
| Stops on Pumps                                |               | 119    |               |                |
| Gasoline Meter systems                        |               | 58     |               |                |
| Oil Pumps                                     |               | 26     |               |                |
| Tank Truck<br>Meter Systems                   | 5             | 11     |               |                |
| Kerosene Pumps                                |               | 27     |               |                |
| Molasses Pumps                                |               | 1      |               |                |
| Grease measuring<br>Pumps                     |               | 13     | 1             |                |
| Yard sticks                                   |               | 9      |               |                |
| Total   | 79            | 841    | 3             | 9              |

Trial weighing and measuring of commodities sold or put up for sale.

| Article  | Total<br>Number<br>Tested | Number<br>Correct | Number Incorrect<br>Under | Over |
|--|---------------------------|-------------------|---------------------------|------|
| Beans  | 39                        | 39                |                           |      |
| Bread  | 109                       | 42                | 22                        | 45   |
| Butter   | 70                        | 58                | 12                        |      |
| Charcoal (bags)                                | 10                        | 10                |                           |      |
| Coal (bags)                                    | 75                        | 36                | 39                        |      |
| Coke (bags)                                    | 10                        | 10                |                           |      |
| Confectionery                                  | 32                        |                   |                           | 32   |
| Dry commodities                                | 59                        | 33                | 19                        | 7    |
| Flour  | 10                        | 10                |                           |      |
| Fruits and vegetables                          | 43                        | 16                | 27                        |      |
| Kindling wood in bags,<br>paper                | 30                        | 30                |                           |      |
| Lard   | 30                        | 30                |                           |      |
| Oil in cans, 1qt., 2 qt.,<br>1 gal. and 5 qts. | 935                       | 935               |                           |      |
| Hams and meats<br>wrapped in paper             | 29                        | 11                | 18                        |      |
| Potatoes                                       | 33                        | 33                |                           |      |
| Spinach, wrapped<br>in (bags)                  | 7                         | 4                 | 3                         |      |
| Cakes  | 59                        |                   |                           | 59   |
| Sugar  | 47                        | 47                |                           |      |
| Milk bottles, 1/2 pt.,<br>1 pt. and 1 qt.      | 750                       | 750               |                           |      |
| Totals   | 2,377                     | 2,094             | 140                       | 143  |

There have been fewer peddlers around this year, due to the fact that industrial centers are booming on National Defense contracts. This condition likewise applies throughout the State.

I have cooperated with the State and Federal governments with all their requests for data on National Defense. One item

out of many was the listing of all bulk storage tanks, names and addresses of owners, location and capacities of tanks, and whether located above or under ground.

The usual listings of reweighing commodities sold or put up for sale appear in my report. I have collected and turned over to the Town Treasurer \$121.56—the largest amount ever collected. A steady increase in this amount has been reflected every year since I assumed this position.

I would like to make a suggestion that persons buying any commodities do not buy by weight markings on the package, but pay for actual weight as they see it weighed.

Numerous complaints have been investigated by my department resulting in two court cases; one for peddling without a license and the other for short weight in the sale of coal. Both persons pleaded Nolo, which was accepted by the Court, and a \$10 fine was lodged against each and paid by the defendants who came from Mattapan and Stoneham.

I have had the cooperation of the State Department in the person of Inspector Jones, also all Town officials have cooperated with my department, for which I am very grateful.

I want to thank the Honorable Board of Selectmen for the privilege of heading this department, and I am pleased to present my report which justifies their consideration in my behalf.

Respectfully submitted,

WILLIAM J. H. EWING

Sealer of Weights and Measures.

## Report of Board of Health

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To the Citizens of Ipswich:

Following is a list of contagious diseases reported to the Board during the year:

|                           |           |
|---------------------------|-----------|
| Bacillary Dysentery       | 12        |
| Chicken Pox               | 4         |
| Dog Bites                 | 14        |
| Dog Bites requiring serum | 3         |
| Epidemic Meningitis       | 2         |
| German Measles            | 14        |
| Measles                   | 50        |
| Mumps                     | 1         |
| Lobar Pneumonia           | 16        |
| Scarlet Fever             | 7         |
| Whooping Cough            | 24        |
| Total                     | <hr/> 147 |

1941 has been a year of many outbreaks of communicable disease. We feel that the people should get health-minded and give every assistance possible to the Board and to those who are working in their interest, as many cases were traced to carelessness.

First, we had a very serious outbreak of grippe and bad colds, during February and March of last year; at one time we were on the verge of closing down all the schools. One day the outbreak would seem to abate and the following day a quick rise would threaten action. The highest percentage of school children out at one time reached 22%, together with



two school teachers; also noticeable was the high number of grown-ups thrown out of work in the Hygrade and Hayward factories during this flurry. Your Board was in constant touch with the school authorities and other officials and we feel the right action was taken as the decline was very rapid.

During the summer months we had another serious outbreak which demanded quick action in stopping the spread of Bacillary Dysentery. We state here that through the splendid cooperation of Dr. Ernest Archibald, District Health Officer, we were able to keep this disease in check, at a slight cost to the Town.

Fall came and another outbreak fell upon us. This time Measles was very prevalent. A recent article in the newspaper by the Board explained that situation. We are including that article as part of this report.

There has been, and still is, a mild epidemic of Measles, which through carelessness has gone on unabated. Unless these cases are reported by the doctors and parents, your Board cannot keep a check on them.

All contagious diseases regardless what their nature might be are subject to being reported.

To the doctors or physicians—Chapter 111 Section 111 of the General Laws. If a physician knows that a person whom he visits is infested with smallpox, diphtheria, scarlet fever or any other disease declared by the department dangerous to the public health, he shall immediately give written notice thereof, over his own signature, to the Board of Health of the town; and if he refuses or neglects to give such notice he shall forfeit not less than fifty nor more than two hundred dollars.

To the householder or parent—Chapter 111 Section 109 of the General Laws. Whoever knows that a person in his family or house is sick of smallpox, diphtheria, scarlet fever or any other infectious disease declared by the department dangerous

to the public health shall forthwith give notice thereof to the Board of Health of the town where he dwells. Whoever violates any provision of this section shall be punished by a fine of not more than one hundred dollars.

The Board wishes to stress and emphasize the need of this cooperation during the war emergency that we are now passing through when most anything can happen, when food, clothing and heating shortages may occur, when disease can be spread by our enemies, when health conditions are at their lowest ebb, when we must act first and not after if we are to prevent disaster. We ask you to please cooperate with your health authorities and the Civilian Committee on Health, who are endeavoring to have Ipswich prepared for any emergency.

The Board has no intentions of causing any hardships on anyone, especially the farmers and milk producers. We know that they are struggling for a livelihood, also that it is practically impossible to get equipment for pasteurizing plants, but if any serious outbreak occurs during this war as did in the last, your Board will, and we feel we will be justified, apply any protective health measures. We will declare an emergency and require that all milk sold in the Town must be pasteurized. (This will be an emergency law only and will be in effect until ruled otherwise by your Board.)

We ask all milk dealers not having pasteurizing plants to make arrangements in case of any emergency or contact the Health Board or the Committee on Health, Civilian Defense Headquarters.

Our Child Hygiene program, under the direction of Dr. Collins and Miss Riley, is showing good results and we recommend that the clinic work be continued.

We are most pleased with the action of the Board of Selectmen in granting the Board of Health a room of their own

which was greatly needed. We feel it will prove a great benefit in carrying on our work.

We wish to thank all those who helped in any way in making our duties a pleasure during the year.

Our best wishes to "Ken" Damon as we called him, who worked so many years for your Board.

Respectfully submitted,

LAWRENCE M. KING, Chairman

FRANK L. COLLINS, M. D.

PAUL M. JODOIN, Member and Clerk

## Report of Clam Commissioner

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To the citizens of the Town of Ipswich the following is the report of the Clam Commissioner for the year ending December 31, 1941:

Clamming for the year 1941 could only be called fair insofar as the production was concerned, but the substantial rise in prices to the digger made it an average year financially. Due to the fact that the greater part of our flats are filled with a very heavy setting of seed clams makes it very difficult to find clams that were in those flats when the seed came; therefore, there is a heavy drop in production. When a condition like this exists there is very little that can be done about it except to wait until the seed matures. Some of these beds are now being dug into and it is hoped that by midsummer a large part of them will be ready for digging.

The closing and opening of flats was not as successful this year as in other years. This was due to the fact that we had to open them in the middle of the summer for one month and when we closed them again they did not have time to level down before we had to open them for winter digging.

We had a W. P. A. seeding project in operation for a short time in the spring and I think it as very successful. When the clams were planted in April and May they were from one-half to one inch in length. When they were dug in December they were from two to two and one-half inches. The real value of this project will not be known for some time, for we have to wait and see if nature will seed them. These clams were all planted in flats that have never had clams in them and they grew fine.

We issued 225 permits up until January 1. Of this number a great many have since gone into our armed forces or in defense work so that we have now (December 31) about fifty digging.

There have been very few violations of the clam laws this year. This is due to the fine cooperation given me by the diggers for which I wish at this time to thank them.

The future of the clam industry in Ipswich can be determined by time only. We have every reason to believe that with the large amount of seed clams that are now in the flats and with propr supervision it should last indefinitely.

I wish at this time to thank the Board of Selectmen, the Town Counsel and all others who have in any way assisted me in the last year.

Sincerely,

HENRY SHAW

Clam Commissioner.



## Report of Moth Superintendent

---

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith my eighth annual report as Moth Superintendent.

A recent survey of most of the woodland areas in Ipswich reveals a comparatively small deposit of egg clusters of the Gypsy Moth, which means that we can look forward to a lighter infestation during 1942 than that of 1941. Small sections of woodland territory appeared quite badly defoliated during the latter part of June in two sections of the town, but seemed to be confined within these two areas. No widespread deposit of eggs into surrounding territory appeared to result from this summer feeding. Conditions in general with regard to this insect were greatly improved as compared with the last few years.

Although the Browntail Moth problem does not compare with what it was years ago, each year the Department cuts several thousand webs of this insect on private property during the winter. The result is that it presents no problem to speak of during the growing season. However, one season of neglect to carry on control measures against this pest would cause a serious outbreak which would in a very short time get entirely out of control. It is, therefore, most important to carry on the fight each year in the suppression of both of the above-mentioned insects, in order to reduce their number to a minimum.



The fight against the Elm Leaf Beetle was very successful during the past year. Two well timed applications of poison applied to the foliage of the trees prevented the beetle from gaining a foothold or causing any appreciable amount of damage to the elms. By the middle of May, the adult beetles emerged from hibernation and flew into the trees in tremendous numbers, and it was at this time that the first application was made. About three weeks later, when the larvae hatched, the second spray was applied with equally devastating effect to the beetles. Nevertheless, we should not take it for granted that the danger from this insect has passed. What the situation will be for 1942 is hard to tell at the moment. I have every reason to believe that a substantial number of adult beetles went into winter quarters late in the season, and they will be our chief concern again this May. It will be quite safe to say, however, that the problem will be less severe than that of last year.

The new truck purchased by the Department last year did splendid work throughout the spraying season. Mounted with the 300 gallon tank, it proved to be a most valuable auxiliary unit for the large shade tree sprayer and truck. Without this new piece of equipment, the Elm Leaf Beetle would have been far more severe than it was. When the danger from this insect is over, the additional equipment will be just as valuable in the control of many others which the Department has to fight when at the peak of their cycle.

There is little to report on the tent caterpillar, satin moth and the canker worm, due to the fact that the peak of their infestations occurred not long ago.

Respectfully submitted,

C. GARDNER CAVERLY,

Moth Superintendent.

## Report of Tree Warden

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To the Citizens of Ipswich:

I submit herewith my eighth annual report as Tree Warden.

It is with a certain degree of anxiety that I call your attention to the fact that the much dreaded Dutch Elm Disease has gained a foothold in Massachusetts during the past season. At the moment there appears to be little to report concerning its present status, but tree wardens will undoubtedly be well informed through authentic sources in a short time concerning the progress it has already made within the State. The disease was first discovered in the southwestern part of Massachusetts bordering New York State, and it quite obviously entered from that point.

During the past year careful observation was made by the Federal government as well as by the Department for early signs of the disease. Several trees were tagged and samples of wood taken from them and sent to the government laboratory to ascertain if any of our elms had become infected. As no report was received, it is certain that the trees in question were not carrying the spores of the disease. It should be borne in mind that the Elm Leaf Beetle which is attacking our trees at the present time is not in any way connected with this new threat to our finest of shade trees.

A large quantity of dead wood was removed from trees in various parts of the town during the summer months. A small amount of cabling and bolting of weak branches was also ac-

complished. For several weeks during the fall a large amount of line clearing was performed again for the local electric light plant, in order that efficient service could be rendered to its customers.

Fortunately, there was little storm damage to the public shade trees during the past year. This fact is quite unusual, and can be attributed in a large measure to the lack of rain storms during the summer and fall months.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

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## Report of Park Commissioners

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To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

During the past year there was no work undertaken that could be considered of a new type. The regular maintenance of the public parks was carried on in the same usual manner.

During the hot dry spell last summer there was little to be done in the way of mowing the various grass plots about the town. Much injury was caused by the lack of rainfall at that time, a good deal of which will be in evidence next year.

The routine planting of tulips in the several beds on the North and South Greens, followed by bedding plants in the spring has been carried on as in former years. We felt it necessary to apply another coat of paint to the flagstaffs during the season, as one in particular was beginning to check very badly.

The plot of land known as Arthur W. Dow Park on the easterly side of Town Hill has had but very little attention in late years. This is due largely to the fact that the Department operates with a very small budget, most of which is used on the lawn areas in the center and south side of the town.

Your Commission has been carrying on for one year with only two active members, since the third member, Mr. Robert Lord, has been engaged in other duties outside of Ipswich for some time. His tenure of office expires this year, and we will be pleased to welcome his successor after the annual election in March.

Respectfully submitted,

C. GARDNER CAVERLY

SAMUEL C. GORDON

ROBERT D. LORD

Park Commissioners.

## Report of Town Forest Committee

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To the Honorable Board of Selectmen:

The Town Forest Committee herewith submit their annual report.

During the last of April your committee planted a total of five thousand red pine seedlings on the Water Shed property. These trees were given to the town free of charge by the Department of Conservation for the express purpose of reforestation.

On the twelve acres of land located between the Old Right Road and the Newburyport Turnpike some clearing was done preparatory to planting a few hundred seedlings this spring. It will require a few years to change the growth of this tract of land to a more desirable type.

Nothing has been attempted with the five acres on the slopes of Town Hill in the way of planting. Until the boundaries are definitely set and we know where our authority begins and ends, it would appear logical for us to disregard this property for the present.

Respectfully submitted,

C. GARDNER CAVERLY

SAMUEL C. GORDON

GEORGE E. ROSE

Town Forest Committee.



## Report of the Superintendent of Cemeteries

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To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report for the year ending December 31, 1941.

During the year there were eighty-three interments in the seven local cemeteries; thirty (30) less than last year.

Receipts from interments \$820.00. There were six four-grave lots, five eight-grave lots and two single graves sold during the year, amounting to \$450.00. Receipts from lots and graves amounted to \$507.50. For the information of the citizens, would say the money derived from the sale of lots and graves goes into a fund called the Cemetery Lot Fund. This Fund, as in all cemeteries, is used only for the purpose of beautifying and making repairs in said cemeteries.

Beginning with the year 1941, maintenance, interments, as well as Perpetual Care, were placed under one unit.

The appropriation for cemetery and interments was \$3,700.00. From the receipts of said interments, the town was reimbursed \$820.00, bringing the operating cost down to \$2,880.00. As Perpetual Care is now handled, it is self-supporting.

From the special appropriation in March, the main avenues in the Highland Cemetery were put in good condition. There were 150 yards of gravel and two coats of tar applied to these, eliminating the many washouts of past years. One using these avenues now must realize this expenditure was money well spent. The cost for same was \$856.00, \$672.50 of which was transferred from the Cemetery Lot Fund.



Due to the present war conditions, I would suggest that we do not plan any extras for this year.

May I take this opportunity to thank all who have in any way helped in making this a successful year.

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries.

### INVENTORY OF TOOLS IN CEMETERY, 1942

|                          |          |                 |        |
|--------------------------|----------|-----------------|--------|
| Lawn mowers              | 8        | Estimated value | 80.00  |
| Grind stones             | 5        | " "             | 25.00  |
| Wheelbarrows             | 5        | " "             | 30.00  |
| Pails Galvanized         | 30       | " "             | 6.00   |
| Canvasses                | 3        | " "             | 30.00  |
| Tamps (2)                | 2        | " "             | 5.00   |
| Shears                   | 10       | " "             | 7.50   |
| Iron roller              | 1        | " "             | 10.00  |
| Metal lawn rakes         | 3        | " "             | 2.25   |
| Wooden lawn rakes        | 12       | " "             | 10.00  |
| Hoes                     | 6        | " "             | 6.00   |
| Two burner oil heater    | 1        | " "             | 10.00  |
| Rubber hose              | 100 feet | " "             | 6.00   |
| Grub hoes                | 2        | " "             | 2.50   |
| Baskets                  | 4 1-bu.  | " "             | 6.00   |
| Picks and handles        | 5        | " "             | 6.00   |
| Scythe                   | 2        | " "             | 2.00   |
| Shovels, long handles    | 3        | " "             | 3.50   |
| Iron rakes               | 6        | " "             | 9.00   |
| Sod lifters              | 2        | " "             | 2.50   |
| Pruners                  | 2        | " "             | 2.50   |
| Hedge trimmers           | 1        | " "             | 1.50   |
| Long handle trimmers     | 1        | " "             | 1.50   |
| Chevrolet Truck 1939     | 1        | " "             | 400.00 |
| Other tools and supplies |          | " "             | 75.00  |

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739.75

## Report of Civilian Defense Committee

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To the Inhabitants of the Town of Ipswich:

In reporting to you on the recent development and present status of the Ipswich Civilian Defense Committee, it will be more helpful to you to keep foremost in mind the necessary elements of conversion of this peaceful New England community into a town of war-time preparations.

It is even more paramount that all of us remember daily that Ipswich is a coastal community, already declared a combat area, that is dotted with defense industries, and in more ways than one our coastal communities are extremely vulnerable.

After the first flush of launching the civilian defense program, the work is an unromantic and tedious one, requiring steady plodding and steadfastness of purpose on the part of all those engaged in it.

It is doubtful if most of the people recognize the sacrifice and labor that the hundreds of local residents are giving so willingly in this work. They have covenanted with each other to do this job, well knowing that it must be done, and it is up to them to see it through.

As frankness is most essential today, I take this opportunity of impressing upon the citizenry of this community the necessity of their volunteering for the many tasks ahead of us. The work cannot be done by a few. More and more volunteers will be needed as we go along.

We must place a new interpretation on the words "individual service." No longer can it mean service to ourselves for ourselves. It must be service to others, and to the community.

Truly it has been said that the whole program of volunteer civilian defense rests on the basic American principle of citizen-action for public service. In other words, the whole job must be done through volunteer service.

On Tuesday night, December 2, we held our first public rally in the Ipswich Town Hall. It was gratifying to see more than 500 residents turn out for this meeting, and gave proof of the growing feeling on their part that the community should have a civilian defense unit capable of giving them the maximum amount of protection.

On the night of December 8 the voters, at a special town meeting, appropriated the sum of \$1,000 for civilian defense, enabling us to go ahead much more rapidly with the difficult task of organization and training of volunteers. In another section of this report an accounting is made of the expenditures we have made to the close of the year 1941.

The establishment of a Report Center was considered the first essential step; this was accomplished and brought into being, and on December 1 it was decided that the Report Center would be located in the Municipal Light & Water Department Building on Elm Street. Communication was established with the District Warning Center in Salem.

By the end of the year there had been a group of 95 men and women appointed Air Raid Wardens, after instruction and taking the oath of allegiance. Likewise, by the close of December, an additional group of 24 men and 22 women were in training as wardens, to be sworn in upon completion of their instruction.

As another part of Air Raid Warden work, special groups were in training at the end of the year for telephone service, numbering 30 men and women. These became necessary, as the town had been divided into 44 sectors, of which 37 had

warden posts by the end of December, with seven more being established.

The burden of the Ipswich Civilian Defense Committee was lightened from the outset by the assignment to The American Legion of the task of establishing and manning an Observation Post in Ipswich. Well over 100 men and women were acting as observers by the close of the year, with the Observation Post first being located on the Ipswich Skeet Field on Paradise Road, and later atop of Town Hill, on Spring Street. Although the Observation Post does not come within the jurisdiction of the Civilian Defense Committee (being operated by The American Legion under the direction of the United States Army) more than a passing word of commendation is due the men and women who so willingly have given of their time and effort for this phase of civilian protection.

By mid-December the Ipswich Civilian Defense Committee was well started on the road to organization, and the Board of Selectmen recommended the appointment of a recruiting officer for the Ipswich unit of the Massachusetts State Guard Reserve, to consist of 45 men, with formation of this unit to proceed as rapidly as possible the first of the year.

More than 200 men and women had volunteered their services at the rally held early in December in the Town Hall, and with these names as a nucleus we started the work of establishing the many necessary committees. Others then volunteered their services and by the close of the year we had seventeen committees functioning as units of the Ipswich Civilian Defense Committee.

These consisted of a Report Center with air raid wardens, an auxiliary fire fighting force, a police and auxiliary police force, motor transportation, gas and contamination squad, medical corps, health and sanitation and social service, first aid,



public utilities, communications, supplies, nurses corps, canteen, evacuation and billeting, publicity, and black-out committee.

The limitation on space forbids going into detail on the work of these groups, and the preparations they have already made to give the maximum in protection to the inhabitants of Ipswich in the event of air raids. The Committee is satisfied that the workers, even with the limited amount of time they have had for training and rehearsal, will give a good account of themselves in the event this community is confronted with an air raid. Both the Observation Post and Report Center are functioning 24 hours a day.

Before the close of the year the Committee was successful in opening an Administrative Office in the Town Hall, located in the office of the Chief of Police. The office is being manned daily, except Sunday, and anyone seeking information as to the activities of the Civilian Defense Committee may apply at this office. More volunteers are constantly needed to properly staff this office throughout the week.

By the close of the year three first-aid stations had been established—one in the Central Fire Station, since changed to the basement of the Manning School, one in the Miralume plant of Hygrade-Sylvania Corporation on Estes Street, and a third in the home of Miss Esther Proctor on Fellows Road.

From the outset the Cable Memorial Hospital was affiliated with the Civilian Defense plan here, as is customary in communities, and this phase of our work is pretty well controlled today.

Your committee has endeavored to proceed both cautiously and conservatively on the expenditure of funds for this work. Whereas many communities throughout the State have already appropriated from \$10,000 to \$70,000 for local civilian de-

fense, your committee were within their appropriation by the close of the year.

We must face the fact, however, that the cost of maintaining an efficient Civilian Defense group is going to cost money, for some of the equipment runs into sizable sums. As far as possible, we are endeavoring to hold off on the purchase of heavy equipment until it is determined what aid, if any, the State and Federal government is to give communities. We are now preparing a budget which is to be presented to the voters at the annual town meeting in March.

From time to time the Civilian Defense Committee issues bulletins, which are published in the press and posted in conspicuous places on buildings and in stores. Stores and buildings have been posted with instructions as to your conduct in the event of an air raid. Your cooperation is urgently needed. Follow instructions and the minimum amount of confusion will follow.

It is vital that you read your newspapers for developments on black-out and other instructions. Until the Massachusetts Committee on Public Safety has perfected smooth-working plans there will be occasional changes in instructions. This is unavoidable. For this reason it is important that you keep posted on the latest developments on Civilian Defense. As rapidly as possible your Committee will issue official instructions to guide you, which should be accepted literally, and followed to the letter.

Instructions, on black-out and other phases of civilian defense are orders, not requests. A heavy penalty is provided for failure to obey such regulations. We are at war. Your Committee urges you to obey these rules and regulations.

The committee cannot urge you too strongly to **learn**



your black-out regulations thoroughly. Learn your rules to govern you during an air raid. Learn what to do with incendiary bombs and their extinguishment.

It is obvious that our nation cannot make secure the blessings of freedom to those who come after us if we are reluctant, or afraid, to defend freedom now.. You have a very definite part to play in all this. If you are so situated that you cannot volunteer your services, then follow instructions with whole-hearted cooperation.

J. PERRY SMITH, Chairman  
Ipswich Civilian Defense Committee.

## Sanitary Agent's Report

To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1941:

|                                      |     |
|--------------------------------------|-----|
| Complaints received and investigated | 164 |
| Contagious disease cards posted      | 7   |
| Notices to abate nuisances           | 12  |
| Cesspool and Vault licenses          | 2   |
| Tallow and soap grease licenses      | 3   |
| Licenses to keep pigs                | 3   |
| License to collect garbage           | 1   |
| Licenses to sell oleomargarine       | 7   |
| Licenses to manufacture ice cream    | 3   |
| Pasteurizing licenses issued         | 4   |
| Milk producers licenses issued       | 16  |
| Methyl Alcohol licenses issued       | 11  |
| Dairies inspected                    | 16  |
| Overnight camp inspections           | 14  |
| Overnight camp licenses issued       | 7   |

EBEN B. MOULTON,

Agent, Board of Health.

## Report of Milk Inspector

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To the Ipswich Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1941:

|   |     |
|---|-----|
| Number of licenses issued to milk dealers         | 49  |
| Number of samples of milk tested for butter fat   | 143 |
| Number of samples of milk tested for total solids | 125 |
| Number of samples of milk tested for bacteria     | 124 |
| Number of samples of milk tested for sediment     | 115 |
| Number of times plants inspected                  | 25  |

EBEN B. MOULTON,

Milk Inspector.

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## Report of Inspector of Animals

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Board of Health,  
Ipswich, Mass.

Gentlemen:

I submit herewith my report for the year ending December 31, 1941.

|   |     |
|---|-----|
| Number of Cows in Town                        | 656 |
| Number of Young Cattle in Town                | 235 |
| Number of Cattle brought in from out of State | 148 |
| Number of Sheep in Town                       | 89  |
| Number of Goats in Town                       | 30  |

Respectfully,  
G. LORING WOODBURY,  
Inspector of Animals.

## Report of Child Hygiene

---

|   |     |
|---|-----|
| Total number of babies present                | 171 |
| Number of babies attending for the first time | 26  |
| Number of physical examinations given         | 171 |
| Number advised to see own physician           | 10  |
| Number advised to see a Pediatrician          | 1   |
| Number of Follow-up home visits               | 32  |

FRANK L. COLLINS, M. D., Director

MURIEL E. RILEY, Reg. Nurse

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## Assessor's Report

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To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

Although the Town appropriated in 1941 a smaller amount than in 1940, the State Tax was larger, as was also the County Tax, and available funds \$9,000.00 less.

With an increase in valuation due wholly to new construction, and not borrowing on Tax Title account as in previous years, the Tax rate increased only thirty cents, namely

\$38.50, as against \$38.20 in the two previous years.

Respectfully submitted,

C. CHESTER CALDWELL

JOHN E. NORMAN

WORTHINGTON H. MANSFIELD

Assessors of Ipswich.

### 1941 Recapitulation

|                                  |              |
|----------------------------------|--------------|
| Town Appropriations              | \$371,744.28 |
| Deficit in 1935 Overlay          | 12.00        |
| Revenue Deficit 1940             | 4,719.49     |
| State Tax                        | 18,480.00    |
| State Parks and Reservations     | 303.39       |
| County Tax                       | 11,719.39    |
| Tuberculosis Hospital Assessment | 3,073.66     |
| Overlay 1941                     | 6,125.15     |
|                                  | <hr/>        |
|                                  | \$416,177.36 |

### Estimated Receipts and Available Funds

|  |              |
|--|--------------|
| Income Tax                                   | \$ 26,598.68 |
| Corporation Taxes                            | 6,233.03     |
| Reimbursement on account of State owned land | 1,600.98     |
| Gasoline Tax (Acts of 1939)                  | 12,664.23    |
| Motor Vehicle and Trailer Excise             | 12,731.17    |
| Licenses                                     | 4,903.50     |
| Fines  | 219.62       |
| Grants and Gifts                             | 649.36       |
| Special Assessments                          | 950.65       |
| General Government                           | 1,133.77     |
| Protection of Persons and Property           | 759.84       |
| Health and Sanitation                        | 1,054.14     |

|   |              |
|---|--------------|
| Highways  | 72.37        |
| Charities                                       | 14,042.08    |
| Old Age Assistance                              | 13,577.15    |
| Soldiers' Benefits                              | 1,020.00     |
| Schools   | 5,131.24     |
| Public Service Enterprises (Water Department)   | 24,450.00    |
| Cemeteries                                      | 1,088.65     |
| Interest: On Taxes and Assessments              | 3,179.97     |
| Veterans' Exemptions                            | 27.26        |
| Tax Title Loan Interest, Chapter 129, Acts 1941 | 246.27       |
|   | <hr/>        |
|   | \$132,333.96 |

#### Over-estimates of Previous Years

|  |    |              |
|--|----|--------------|
| State Parks and Reservations                                 | \$ | 19.30        |
| Available funds voted by Town Meeting                        |    | 11,672.50    |
|  |    | <hr/>        |
|  |    | \$144,025.76 |
| Net amount to be raised by Taxation<br>on Polls and Property |    | \$272,151.60 |
| Number of Polls—2,103  | \$ | 4,206.00     |
| Valuation Personal Property<br>(\$514,800) Tax               |    | 19,819.81    |
| Valuation Real Estate<br>(\$6,444,730) Tax                   |    | 248,122.10   |
| Gain, in fractions   |    | 3.69         |
| Tax Rate—\$38.50   |    |              |
|  |    | <hr/>        |
|  |    | \$272,151.60 |
| Moth Assessment  | \$ | 839.45       |
| Water Liens added to taxes                                   |    | 959.03       |
|  |    | <hr/>        |
|  |    | 1,798.48     |
|  |    | <hr/>        |
| Committed to Collector in 1941                               |    | \$273,950.08 |

## Table of Aggregates

## Number of Persons Assessed:

|                                  |       |
|----------------------------------|-------|
| On Personal Estate only          | 337   |
| On Real Estate only              | 1,375 |
| On both Personal and Real Estate | 111   |
| Number of Persons Assessed       | 1,823 |
| Number of Polls Assessed         | 2,103 |

## Value of Assessed Personal Estate:

|   |              |
|---|--------------|
| Stock in Trade                          | \$139,095.00 |
| Machinery                               | 39,610.00    |
| Live Stock                              | 54,135.00    |
| All other Tangible Personal<br>Property | 281,960.00   |

---

|   |              |
|---|--------------|
| Total Value of Assessed Personal Estate | \$514,800.00 |
|---|--------------|

## Value of Assessed Real Estate:

|                                 |                |
|---------------------------------|----------------|
| Land, exclusive of<br>Buildings | \$1,620,680.00 |
| Buildings, exclusive<br>of Land | 4,824,050.00   |

---

|                                     |                |
|-------------------------------------|----------------|
| Total Value of Assessed Real Estate | \$6,444,730.00 |
|-------------------------------------|----------------|

---

|                                    |                |
|------------------------------------|----------------|
| Total Valuation of Assessed Estate | \$6,959,530.00 |
| Tax Rate per \$1,000.—\$38.50      |                |

## Taxes for State, County, or Town Purposes, including Overlay:

|                    |              |
|--------------------|--------------|
| On Personal Estate | \$ 19,819.81 |
| On Real Estate     | 248,122.10   |
| On Polls           | 4,206.00     |

---

\$272,147.91



## Number of Live Stock Assessed:

|                                    |        |
|------------------------------------|--------|
| Horses                             | 100    |
| Cows                               | 636    |
| Yearlings                          | 136    |
| Swine                              | 9      |
| Sheep                              | 22     |
| Fowl                               | 5,995  |
| All Others                         | 28     |
| Number of Acres of Land Assessed   | 17,730 |
| Number of Dwelling Houses Assessed | 1,765  |

## Report of the Board of Public Welfare

---

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1941.

### BUDGET

There has been a decrease of approximately 40% in the amount of money spent for General Relief in the year 1941 over the previous year. The expenditures for the year 1941 were \$18,340.39, as against the total of \$29,981.35 in 1940. For the year 1942, this department estimates its expenses to be \$17,000.00, still a considerable sum, which is due to the fact that regardless of economic conditions, we have a certain group in the community, who, through no fault of their own, will never be self-sustaining. Employment in 1941 increased greatly, and with conditions as they exist today, everyone who is willing and able to work, should have no trouble finding a job, and thus become self-supporting.

### GENERAL RELIEF

Under this category, we have a number of people whose financial status will never change—good times or bad. They are unable to fit into the Defense Program and its opportunities for employment. In fact, for various reasons, they have no way of earning any income and thus relieve the Board of Public Welfare of their care. The cost of providing for this group is almost a fixed charge against the department, with no solution available to relieve the situation.

## OLD AGE ASSISTANCE

Our expenditure for this category of aid in 1941 was \$23,061.13, while in 1940 the amount was \$21,427.33—an increase of \$1,633.80. Old Age Assistance will probably increase each year for several years, or until more workers reaching age 65 will be eligible for Social Security Old Age and Survivors' Benefits. Even when these benefits become operative, most of those eligible will have to be supplemented with Old Age Assistance, as only in rare instances will the amounts of Social Security Benefits be adequate for a decent subsistence.

Old Age Assistance was shared in by the Federal Government to the extent of 50% of all allowances up to \$40.00 per month. The State, after the Federal Grant is deducted, reimburses to the extent of two-thirds of the remainder of the expenses in all cases having a legal settlement. In cases having no legal settlement, the State reimburses for the full amount of the remainder, after the Federal Grant is deducted.

The total of the Federal Old Age Grants received by the town was \$19,480.41, reimbursements from the State amounted to \$15,447.61, and from other cities and towns the amount of reimbursements was \$661.85, making the net cost of Old Age Assistance to the town the sum of \$6,136.19.

|                                       |       |       |
|---------------------------------------|-------|-------|
| Recipients Aided January 1, 1941      | 117   |       |
| Applications received during year     | 22    |       |
|                                       | <hr/> | 139   |
| Approved                              | 17    |       |
| Not approved for following reasons:   |       |       |
| Children able to support              | 4     |       |
| Lack of definite proof of citizenship | 1     | 5     |
|                                       | <hr/> | <hr/> |
|                                       |       | 134   |

Discontinued during the year for the following reasons:

|                                     |       |       |
|-------------------------------------|-------|-------|
| Death                               | 13    |       |
| Sufficient Income                   | 4     |       |
| Moved out of town                   | 5     |       |
| Moved to State Institutions         | 2     | 24    |
|                                     | <hr/> | <hr/> |
| Total Cases as of December 31, 1941 |       | 110   |

### AID TO DEPENDENT CHILDREN

In Aid to Dependent Children cases, the Federal Government reimburses 50% of the aid given for each child under sixteen years of age, with the maximum amount shared in being \$18.00 per month for the first child and \$12.00 for each additional child under sixteen years of age, and up to eighteen years of age, if regularly attending school. The State reimburses one-third of the total expenses with the local community assuming the balance.

The total Federal Grants received for Aid to Dependent Children were \$2,137.34, and the State reimbursements were \$3,137.35. With a total overall expenditure of \$5,665.50 and reimbursements received amounting to \$5,274.69, the net cost to the town was \$390.81—a very low figure.

|  |       |    |
|--|-------|----|
| Recipients being aided January 1, 1941 | 12    |    |
| Applications received during year      | 2     |    |
|  | <hr/> | 14 |
| Cases closed during year               | 1     |    |
|  | <hr/> |    |
| Cases on hand December 31, 1941        |       | 13 |

## COMMENTS

Your Board of Public Welfare is doing everything humanly possible to keep expenditures as low as possible and yet be certain that no one is actually in want. Regardless of who applies for aid, we strive to make sure they are in need of assistance, and when the need is found to exist, it is promptly filled. We try to decide each case on its merits, as very seldom are two cases identical, and then act accordingly.

We wish to thank the various Town Departments for their cooperation and many courtesies. Without the kindly interest and close cooperation of these departments, our work would have been considerably more difficult.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WALTER E. CALLAHAN

NELSON W. PASCOE

## Report of the Surplus Commodity Department

---

To the Board of Public Welfare:

Gentlemen:

I herewith submit my report of this department for the year ending December 31, 1941. The average case load per month was 405, representing 1,622 persons. During the year we have disbursed over 11,000 articles of clothing and more than 176 tons of food. The following is a list of food and clothing given out by this department:

### FOOD

|                |             |                   |             |
|----------------|-------------|-------------------|-------------|
| Grape Fruit    | 24,735 lbs. | Fresh Peaches     | 9,600 lbs.  |
| Corn Meal      | 19,000 lbs. | Beets             | 8,002 lbs.  |
| White Flour    | 54,487 lbs. | Raisins           | 7,400 lbs.  |
| Pea Beans      | 33,800 lbs. | Prunes            | 4,025 lbs.  |
| White Potatoes | 29,600 lbs. | Butter            | 4,312 lbs.  |
| Wheat Cereal   | 28,322 lbs. | Apricots          | 2,000 lbs.  |
| Lard           | 21,538 lbs. | Smoked Hams       | 3,490 lbs.  |
| Apples         | 24,080 lbs. | Eggs              | 14,800 doz. |
| Carrots        | 17,140 lbs. | Grape Fruit Juice |             |
| Graham Flour   | 14,772 lbs. | (48 oz.)          | 3,432 cans  |
| Tomatoes       | 12,096 lbs. | Rice              | 4,500 lbs.  |
| Cabbage        | 11,762 lbs. | Celery            | 350 lbs.    |



## CLOTHING

|                          |       |                         |     |
|--------------------------|-------|-------------------------|-----|
| Bloomers (girls)         | 504   | Union Suits (mens       |     |
| Bloomers (womens)        | 316   | and boys)               | 356 |
| Blouses (boys)           | 156   | Dungarees & Overalls    |     |
| Combinations             | 124   | (boys)                  | 167 |
| Diapers                  | 568   | Dungarees & Overalls    |     |
| Dresses (girls)          | 1,262 | (mens)                  | 758 |
| Dresses (womens)         | 970   | Pajamas (childrens)     | 219 |
| Layettes                 | 27    | Pants (boys)            | 814 |
| Pants (mens)             | 445   | Night gowns (childrens) | 96  |
| Shirts (mens and boys)   | 1,851 | Night shirts (mens)     | 164 |
| Shorts (mens and boys)   | 1,124 | Pajamas (mens)          | 382 |
| Slips (womens and girls) | 538   | Sheets                  | 24  |
| Play Suits               | 352   | Pillow cases            | 48  |

In addition to the general distribution, the Nursery School received the following:

|                 |          |                |          |
|-----------------|----------|----------------|----------|
| Evaporated Milk | 480 cans | Canned Peaches |          |
| Canned Apples   | 192 cans | (12 lb. cans)  | 42 cans  |
|                 |          | Dried Peaches  | 300 lbs. |

Value of Food Products. \$29,608.40

Value of Clothing \$7,312.80

Respectfully submitted,

FRANK H. GIRARD

Supervisor Distribution Center.

## Report of Forest Warden

---

To the Board of Selectmen:

Gentlemen:

I submit herewith the report of the Forest Warden for the year ending December 31, 1941:

Supplies and equipment on hand:

|                    |          |
|--------------------|----------|
| Knapsack pump cans | 12       |
| Fiber Brooms—New   | 12       |
| Fiber Brooms—Used  | 36       |
| Shovels            | 12       |
| Chemical Hose      | 100 feet |

During the year there were 75 grass, brush and wood fires. This is 39 more than last year.

I wish at this time to thank all individuals who helped us in this work during the year.

Respectfully submitted,

GEORGE W. BROWN,

Forest Warden.

## Report of Town Counsel

---

To the Honorable Board of Selectmen:

Gentlemen:

The following is a report of the Town Counsel for the year 1941.

At the beginning of the year 1941 the only case in the Superior Court where action had been brought against the Town was an action brought by the City of Boston against the Ipswich Welfare Department. The case has been in the court for some time but no trial has yet been held and it is still pending.

Phyllis Gauthier vs. Town of Ipswich. This case was pending from last year but has been settled out of court by mutual agreement. Suit had been brought for \$4,000. on account of claims for injuries sustained by a fall on the sidewalk on Washington Street. The case was settled without trial by the payment of \$300.

During the year 1941 I have been paid a total amount of \$626.45 for services rendered. This covers all payments for legal services and investigations, court cases, opinions, attendance at hearings and preparation of necessary agreements and other papers.

In addition to the various written opinions which I have given the Town Boards, almost every week there have been certain questions which could be answered to the satisfaction of the Boards without written opinions. Some times there are two or three a week. I have made no record of those and have made no charge for them.

During the year past there have been numerous cases which required considerable investigation and sometimes expense incurred while making the investigations. It can readily be

understood that where there is a question upon which there is a difference of opinion by parties interested and one or both parties want to get a legal opinion, it becomes incumbent on the Town Counsel to avoid mistakes, if possible, and make a full and complete investigation and satisfy himself that his interpretation of the law is the correct one before giving such an opinion to the Board or Boards which have requested it. At times it happens that there is no legal precedent or previous court opinion on which a Counsel may rely to answer the questions put to him and it becomes necessary then, after carefully studying all the facts, to give his own opinion without the aid of previous decisions. Such opinions are apt to take considerable time and require a large amount of work, especially as the man holding the position of Town Counsel wants to feel when he is giving an opinion that he has at least done everything possible to know that that opinion is the correct one.

In connection with my work as Town Counsel it becomes necessary to confer often not only with the Police Department but with the members of the various town Boards. For that reason, I have found it best, insofar as possible, to become a regular attendant at the weekly meetings of the Board of Selectmen and be on hand to answer questions if such answers are requested. During the year 1941 I have been present at nearly all the meetings of the Board of Selectmen, being occasionally absent when it could not be avoided. I find that that attendance keeps me in better touch with the various duties of my position.

I am pleased to say that I have always found the various officials and Boards willing and anxious to give me all possible assistance and information. I desire to thank them all for the many courtesies shown me during the many years I have occupied this position.

Respectfully submitted,

GEORGE A. SCHOFIELD,

Town Counsel.

Ipswich, Mass., January 26, 1942

## List of Jurors

---

|   |               |
|---|---------------|
| Appleton, Clifford H., 5 Newmarch Street    | Plumber       |
| Austin, A. Elmer, 33 County Street          | Jeweler       |
| Bamford, Earle B., 16 Pleasant Street       | Shoe Worker   |
| Baxter, Norman E., 8 North Main Street      | Clerk         |
| Benedix, George W., 10 Maple Avenue         | Salesman      |
| Bolles, Gardiner A., 9 Poplar Street        | Bond Salesman |
| Bond, Herman M., 68 High Street             | Agent         |
| Bournazos, Louis, 39 Estes Street           | Machinist     |
| Bowen, Henry S., 3 Summer Street            | Printer       |
| Boylan, Arthur E., 27 Mineral Street        | Clam Dealer   |
| Canney, Charles C., South Village Green     | Lumber        |
| Clement, Lewis W., County Road              | Salesman      |
| Crafts, Carlton H., 25 Turkey Shore Road    | Clerk         |
| Cronin, Frederick E., 11 Liberty Street     | Merchant      |
| Clapp, Kenneth H., 25 Turkey Shore Road     | Fish Dealer   |
| Dolan, Harry M., 4 Hovey Street             | Clerk         |
| Downing, Howard C., High Street             | Farmer        |
| Fessenden, Walter D., 43A Turkey Shore Road | Carpenter     |
| Fewkes, Howard E., High Street              | Chauffeur     |
| Frederick, Thornton, P., 91 High Street     | Inspector     |
| Garrett, Charles S., 22 Wood's Lane         | Merchant      |
| Gillis, Edmond P., Perley Avenue            | Knitter       |
| Golder, Otho L., 75 Central Street          | Salesman      |
| Green, George W., 11 Pleasant Street        | Carpenter     |
| Grenier, Alberic E., 32 Putnam Road         | Meat Cutter   |
| Grover, Gustavos H., Old England Road       | Laborer       |
| Harris, Arthur V., 15 Putnam Road           | Chauffeur     |
| Haskell, Edmond R., Labor-in-Vain Road      | Engineer      |
| Haskell, Roger W., 4 Lafayette Road         | Chauffeur     |
| Hayes, George, 4 Summer Street              | Plumber       |
| Henderson, Walter E., 6 Warren Street       | Salesman      |



|  |              |
|--|--------------|
| Henderson, Wayne, 6 Agawam Avenue        | Retired      |
| Herrick, Charles W., Old Right Road      | Merchant     |
| Hills, John P., 73 Central Street        | Knitter      |
| Howard, Harold M., 12 Linden Street      | Clerk        |
| Jackson, Harold M., Essex Road           | Publisher    |
| Jean, Garland P., 9 Ward Street          | Salesman     |
| Johnson, Pearce G., 100 High Street      | Artist       |
| Kemp, Charles J., 2 Agawam Avenue        | Caretaker    |
| King, Lawrence M., Essex Road            | Manager      |
| Kobos, John A., 16 Peatfield Street      | Clerk        |
| Langmaid, Samuel D., Heartbreak Road     | Machinist    |
| LeClair, Arthur S., 1 Blaisdell Terrace  | Salesman     |
| Lovell, Charles L., 4 East Street        | Coal Dealer  |
| Mansfield, Robert W., 15 Summer Street   | Spar Maker   |
| Marceau, Charles R., 22 Lafayette Road   | Knitter      |
| Marcorelle, Arthur P., 34 Central Street | Merchant     |
| Nason, Clyde A., 7 Maple Avenue          | Salesman     |
| Oliver, Frank L., 1 Wood's Lane          | Stone Cutter |
| Otis, George T., 14 Mt. Pleasant Avenue  | Knitter      |
| Peabody, Ernest O., 34 County Street     | Fisherman    |
| Richardson, Warren C., 12 Argilla Road   | Clerk        |
| Reedy, Guy A. B., 25 Kimball Avenue      | Mason        |
| Singer, Roland L., Currier Park          | Mason        |
| Snodgrass, Samuel, 60 High Street        | Retired      |
| Somers, Henry W., 3 Grant's Court        | Laborer      |
| Stewart, James M., 13 Union Street       | Clerk        |
| Warner, Arthur H., 15 County Street      | Merchant     |
| Wegzyn, Stanley, 35 Linebrook Road       | Machinist    |
| Wells, Edward T., 3 Poplar Street        | Bank Clerk   |
| Wile, James L., 17 Wood's Lane           | Trucking     |



## Report of Trustees of Memorial Hall

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To the Citizens of Ipswich:

A detailed statement of the receipts and expenditures for the year 1941 will be found elsewhere in this Report. We give a brief summary as follows:

|                    |             |
|--------------------|-------------|
| Receipts           | \$ 2,250.00 |
| Expended           | 2,183.60    |
|                    | <hr/>       |
| Unexpended Balance | \$ 66.40    |

In 1941 we had an increase in the appropriation from \$2,000. to \$2,250. As the Town had voted to have the fire insurance on the building carried for a three-year period instead of one year, thereby making a saving, it happened that the existing policies in 1941 were all at the end of their three-year term and new policies were written for three years more so that the property is now insured against fire for three years. This is what enabled us to reduce the appropriation back to \$2,000. where it was formerly.

We have had the services of the same janitor we had the year before and from observation and reports we are satisfied that the building and the grounds have been well looked after and kept in good condition. We also believe that all parties who have occasion to use the building are well satisfied with the manner in which the janitor has performed his work.

BRAINARD C. WALLACE  
 GEORGE A. SCHOFIELD  
 WALTER E. HAYWARD  
 RALPH C. WHIPPLE  
 GEORGE S. STEVENS  
 JAMES A. McINNIS

Trustees.

## Report of Trust Fund Commissioners

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To the Citizens of Ipswich:

We submit the report of the Trust Fund Commissioners for the year 1941.

### EUNICE CALDWELL COWLES FUND

|  |              |
|--|--------------|
| Amount of Fund January 1, 1941         | \$ 10,164.17 |
| Interest received to December 31, 1941 | 255.67       |
|  | <hr/>        |
| Total                                  | \$ 10,419.84 |
| Cash paid for scholarships in 1941     | 250.00       |
|  | <hr/>        |
|  | \$ 10,169.84 |

The Fund is invested as follows:

|  |              |
|--|--------------|
| Deposited in Salem Savings Bank                      | 5,112.36     |
| Deposited in Institution for Savings,<br>Newburyport | 5,057.48     |
|  | <hr/>        |
|  | \$ 10,169.84 |

### MARIANNA T. JONES FUND

|  |           |
|--|-----------|
| Amount of Fund January 1, 1941         | \$ 745.16 |
| Interest received to December 31, 1941 | 18.74     |
|  | <hr/>     |
|  | 763.90    |
| Deposited in Ipswich Savings Bank      | \$ 763.90 |

**MARTHA I. SAVORY FUND**

|                                |    |        |
|--------------------------------|----|--------|
| Amount of Fund January 1, 1941 | \$ | 120.62 |
|--------------------------------|----|--------|

Interest received to December 31, 1941:

|                             |       |        |
|-----------------------------|-------|--------|
| Ipswich Savings Bank        | 2.89  |        |
| Western Union Telegraph Co. | 4.00  | 6.89   |
|                             | <hr/> |        |
| Total                       | \$    | 127.51 |
| Expended in 1941            |       | 8.75   |
|                             |       | <hr/>  |
| Balance December 31, 1941   | \$    | 118.76 |

The Fund is invested as follows:

|                                   |    |        |
|-----------------------------------|----|--------|
| Deposited in Ipswich Savings Bank | \$ | 118.76 |
|-----------------------------------|----|--------|

This Fund also includes 2 shares of Western Union Telegraph stock, par value \$200.

The purposes for which these Funds were given are as follows:

**Cowles Fund.**

To help worthy graduates of the High School to continue their education. The money is expended under the direction of the Town Treasurer, the Master of the High School and the Selectmen.

**Jones Fund.**

This Fund was bequeathed to the Town without any special purpose being given for which it might be used. That left it open to the town meeting to spend it for any legal purpose it saw fit. In past years the Town, in town meeting, has spent \$27,-283.70 towards the expense of the new High School building.

**Martha I. Savory Fund.**

This was a bequest under a will of a sum of money left to the Town with the right to appropriate the whole or any part of the Fund for the following purpose as given in the will: "For the purchase of the best shrubs and trees to beautify the place." No special place in Ipswich was named in the will.

Respectfully submitted,

GEORGE A. SCHOFIELD

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

Trust Fund Commissioners.



REPORTS  
OF THE  
FUNDS, TRUSTS, TRUSTEES'  
AND FEOFFEEES'  
OF  
IPSWICH, MASS.  
FOR THE YEAR ENDING DECEMBER 31, 1941  
and the  
THREE HUNDRED AND EIGHTH YEAR  
of the  
TOWN'S INCORPORATION



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*Chronicle Publishing Co., Printers  
Ipswich, Mass.*





## Auditor's Report

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To the Citizens of Ipswich:

I submit herewith the annual report of the Cemetery Perpetual Care, Heard, Treadwell, George Spiller, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley, Education, Brown School, Mrs. William G. Brown, John C. Kimball, Richard T. Crane, Jr., Picnic, Eunice Caldwell Cowles, Marianna T. Jones, Martha I. Savory, Elizabeth R. Lathrop and Dow Boulder Memorial Funds as compiled by their respective treasurers. I have examined the various securities comprising these funds and find them to agree with the reports submitted.

**BRAINARD C. WALLACE,**

**Acting Auditor.**

Ipswich, Mass., February 1, 1942

Essex, ss.

Then personally appeared Brainard C. Wallace, Acting Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:

*Edward S. Cogswell*

Justice of the Peace.

My commission expires July 10, 1947.

## Cemetery Trust Funds

| <i>Name of Fund</i>               | <i>Orig. Amt.</i> | <i>Balance</i> | <i>Income</i> | <i>Expended</i> | <i>Balance</i> |
|-----------------------------------|-------------------|----------------|---------------|-----------------|----------------|
|                                   |                   | <i>Jan. 1</i>  |               |                 | <i>Dec. 31</i> |
| Adams, John P.                    | 100.00            | 104.24         | 2.61          | 3.00            | 103.85         |
| Allen, Prince A.                  | 100.00            | 107.63         | 2.69          | 2.50            | 107.82         |
| Andrews                           | 150.00            | 377.26         | 9.43          | 9.00            | 377.69         |
| Andrews, Reuben                   | 100.00            | 102.80         | 2.57          | 5.00            | 100.37         |
| Appleton, Francis R.              | 200.00            | 200.02         | 5.00          | 5.00            | 200.02         |
| Appleton,<br>Gen. James           | 250.00            | 331.37         | 8.28          | 8.00            | 331.65         |
| Archer, Nathaniel                 | 100.00            | 119.11         | 2.98          | 3.00            | 119.09         |
| Atkinson, Walter S.               | 50.00             | 52.45          | 1.31          | 1.25            | 52.51          |
| Atkinson, Wesley B.               | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Bailey, Elizabeth A.              | 50.00             | 61.98          | 1.55          | 2.00            | 61.53          |
| Baker & Dixon                     | 90.00             | 129.23         | 3.23          | 3.00            | 129.46         |
| Baker, Alfred                     | 50.00             | 50.53          | 1.26          | 1.25            | 50.54          |
| Baker, Charles H.                 | 75.00             | 90.78          | 2.27          | 2.00            | 91.05          |
| Baker, Isabelle                   | 150.00            | 150.01         | 3.01          | 3.00            | 150.02         |
| Baker, John                       | 150.00            | 155.35         | 3.88          | 5.00            | 154.23         |
| Baker, Samuel H.                  | 50.00             | 50.79          | 1.27          | 1.25            | 50.81          |
| Bamford, Charles W.               | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Bamford, Robert T.                | 50.00             | 50.03          | 1.25          | 1.25            | 50.03          |
| Barber, M. E.                     | 50.00             | 100.00         | 2.50          | 2.50            | 100.00         |
| Barker, G. A. &<br>Austin L. Lord | 100.00            | 100.41         | 2.51          | 2.50            | 100.42         |
| Barnard, Kate S.                  | 200.00            | 200.34         | 5.01          | 4.00            | 201.35         |
| Barton, A. J.                     | 75.00             | 81.61          | 2.04          |                 | 83.65          |
| Baxter, Emma                      | 50.00             | 50.01          | 1.25          | 1.75            |                |
| Baxter, Emma                      | 25.00             | 25.00          | .63           |                 | 75.14          |
| Baxter, Nellie E.                 | 50.00             | 50.95          | 1.27          | 1.50            | 50.72          |
| Benedix, Albin                    | 100.00            | 104.92         | 2.62          | 3.00            | 104.54         |
| Berry, Charles S.                 | 100.00            | 115.10         | 2.88          | 3.00            | 114.98         |
| Birch                             | 50.00             | 55.43          | 1.39          | 2.00            | 54.82          |
| Blake, John A.                    | 200.00            | 200.00         | 5.00          | 5.00            | 200.00         |
| Blake, John H.                    | 100.00            | 126.37         | 3.16          | 4.00            | 125.53         |
| Blake, John H.<br>(Flowers)       | 100.00            | 126.37         | 3.16          |                 | 129.53         |
| Blake, Samuel                     | 100.00            | 184.61         | 4.62          | 4.00            | 185.23         |

| <i>Name of Fund</i>                 | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|-------------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Blood, Samuel                       | 50.00             | 80.67                     | 2.02          | 2.00            | 80.69                      |
| Bolles, Chester A.                  | 75.00             | 75.00                     | 1.88          | 1.75            | 75.13                      |
| Bomer, Caroline E.                  | 100.              | 146.02                    | 3.65          | 4.00            | 145.67                     |
| Bond, Hannah S.                     | 75.00             | 81.51                     | 2.04          | 2.00            | 81.55                      |
| Bone, Alice H.                      | 50.00             | 50.24                     | 1.26          | 1.25            | 50.25                      |
| Bowen, Mary E.                      | 50.00             | 51.50                     | 1.29          | 1.25            | 51.54                      |
| Boynton, Warren                     | 50.00             | 51.22                     | 1.28          | 1.25            | 51.25                      |
| Bray, Patience H.                   | 100.00            | 136.53                    | 3.41          | 4.00            | 135.94                     |
| Brockelbank, Eunice                 | 50.00             | 50.58                     | 1.26          | 1.25            | 50.59                      |
| Brockelbank,<br>Jeremiah            | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Brockelbank,<br>William             | 50.00             | 50.23                     | 1.26          | 1.25            | 50.24                      |
| Brown, Aaron F.                     | 50.00             | 145.02                    | 3.63          | 3.50            | 145.15                     |
| Brown, Benjamin C.                  | 100.00            | 112.56                    | 2.81          |                 | 115.37                     |
| Brown, Charles E.                   | 150.00            | 158.24                    | 3.96          | 3.00            | 159.20                     |
| Brown, Everett K.<br>and Margaretta | 100.00            | 120.53                    | 3.01          | 3.00            | 120.54                     |
| Brown, E. Newton                    | 100.00            | 104.41                    | 2.61          | 3.00            | 104.02                     |
| Brown, Gardner A.                   | 100.00            | 103.77                    | 2.59          | 3.00            | 103.36                     |
| Brown, George                       | 50.00             | 52.35                     | 1.31          | 1.25            | 52.41                      |
| Brown, H. B.                        | 75.00             | 95.03                     | 2.38          | 2.25            | 95.16                      |
| Brown, John A.                      | 150.00            | 159.61                    | 3.99          | 3.00            | 160.60                     |
| Brown, John Allen                   | 100.00            | 163.09                    | 4.08          | 4.00            | 163.17                     |
| Brown, John B.                      | 100.00            | 160.87                    | 4.02          | 4.00            | 160.89                     |
| Brown, John H.                      | 125.00            | 140.13                    | 3.50          | 3.50            | 140.13                     |
| Brown, John M.                      | 100.00            | 104.13                    | 2.60          | 2.50            | 104.23                     |
| Brown, Lucy H.                      | 100.00            | 234.07                    | 5.85          | 4.00            | 235.92                     |
| Brown, Thomas                       | 100.00            | 138.72                    | 3.47          | 3.00            | 139.19                     |
| Brown, William G.                   | 100.00            | 209.36                    | 5.23          | 5.00            | 209.59                     |
| Buckley, Arthur                     | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Burnham, John A.                    | 75.00             | 93.77                     | 2.34          | 2.00            | 94.11                      |
| Burnham,<br>William F.              | 100.00            | 100.36                    | 2.51          | 2.50            | 100.37                     |
| Byrd, Olive                         | 100.00            | 101.25                    | 2.53          | 2.00            | 101.78                     |
| Caldwell,<br>Colonel Luther         | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Caldwell                            | 100.00            | 176.26                    | 4.41          | 4.00            | 176.67                     |
| Caldwell, Eben                      | 100.00            | 141.63                    | 3.54          | 3.50            | 141.67                     |
| Caldwell, F. H.                     | 50.00             | 57.53                     | 1.44          | 1.25            | 57.72                      |

| <i>Name of Fund</i>  | <i>Orig. Amt.</i> | <i>Balance</i> | <i>Income</i> | <i>Expended</i> | <i>Balance</i> |
|----------------------|-------------------|----------------|---------------|-----------------|----------------|
|                      |                   | <i>Jan. 1</i>  |               |                 | <i>Dec. 31</i> |
| Caldwell, Jennet F.  | 150.00            | 362.88         | 9.07          | 5.00            | 366.95         |
| Caldwell, Luther     | 100.00            | 100.00         | 2.50          | 2.50            | 100.00         |
| Caldwell, Sylvanus   | 100.00            | 127.93         | 3.20          | 3.00            | 128.13         |
| Caldwell, Watson H.  | 75.00             | 106.66         | 2.67          |                 | 109.33         |
| Cameron, Margaret    | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Canney, Sylvanus F.  |                   |                |               |                 |                |
| Heirs                | 100.00            | 112.31         | 2.81          | 2.50            | 112.62         |
| Carey, Michael       | 100.00            | 100.03         | 2.50          | 2.50            | 100.03         |
| Carpenter, . M.      | 75.00             | 75.92          | 1.90          | 1.75            | 76.07          |
| Caverly              | 100.00            | 126.85         | 3.17          | 3.00            | 127.02         |
| Chalmers, James      | 100.00            | 108.49         | 2.71          | 3.00            | 108.20         |
| Chambers,            |                   |                |               |                 |                |
| Charles M.           | 100.00            | 120.98         | 3.02          | 2.00            | 122.00         |
| Chapman, Clifford F. | 100.00            | 100.00         | 2.50          | 2.50            | 100.00         |
| Chapman, Edward L.   | 50.00             | 52.99          | 1.32          | 1.25            | 53.06          |
| Chapman, Thomas T.   | 50.00             | 53.17          | 1.33          | 1.25            | 53.25          |
| Chapman,             |                   |                |               |                 |                |
| William A.           | 50.00             | 50.01          | 1.25          | 1.25            | 50.01          |
| Choate, Henry        | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Choate, John         | 75.00             | 78.06          | 1.95          | 1.75            | 78.26          |
| Choate, Johnathan L. | 150.00            | 206.00         | 5.15          | 5.00            | 206.15         |
| Christian, Florence  | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Cilley, John D.      | 100.00            | 167.28         | 4.18          | 4.00            | 167.46         |
| Clarke, Catherine    | 100.00            | 218.11         | 5.45          | 5.00            | 218.56         |
| Clarke, Daniel       | 100.00            | 169.75         | 4.24          | 4.00            | 169.99         |
| Clarke, Phillip E.   | 150.00            | 165.95         | 4.15          | 4.00            | 166.10         |
| Coburn               | 200.00            | 529.84         | 13.24         | 7.00            | 536.08         |
| Coburn, Lucy C.      | 200.00            | 551.35         | 13.78         | 8.00            | 557.13         |
| Cogswell             | 200.00            | 758.93         | 18.97         | 16.00           | 761.90         |
| Cogswell E. & T. F.  | 100.00            | 124.76         | 3.12          | 3.00            | 124.88         |
| Collins, Abbie       | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Comeau, Eddie        | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Comeau, George A.    | 75.00             | 82.18          | 2.05          | 2.00            | 82.23          |
| Conant, Cora B.      | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Condon, Thomas E.    | 100.00            | 101.40         | 2.54          | 3.00            | 100.94         |
| Cook, Jennie B.      | 50.00             | 50.04          | 1.25          | 1.25            | 50.04          |
| Cook, John           | 50.00             | 61.05          | 1.53          | 1.50            | 61.08          |
| Cowles, Eunice       |                   |                |               |                 |                |
| Caldwell             | 300.00            | 493.84         | 12.35         | 10.00           | 496.19         |
| Cowperthwaite,       |                   |                |               |                 |                |
| Gladys               | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |

| <i>Name of Fund</i>                     | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|---|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Critchley, W. W.                        | 50.00             | 51.07                     | 1.28          | 1.25            | 51.10                      |
| Crossley, Harry                         | 50.00             | 57.32                     | 1.43          | 4.00            | 54.75                      |
| Cutler, Charles H.                      | 50.00             | 195.67                    | 4.89          | 4.00            | 196.56                     |
| Damon, Edwin H.                         | 100.00            | 124.23                    | 3.11          | 3.00            | 124.34                     |
| Damon, Harry K. and<br>Robert W. Bolles | 100.00            | 113.62                    | 2.84          | 3.00            | 113.46                     |
| Dawson                                  | 100.00            | 161.82                    | 4.05          | 4.00            | 161.87                     |
| Dobson, Clara B.                        | 50.00             | 64.82                     | 1.62          | 1.50            | 64.94                      |
| Dodge, Grace M.                         | 100.00            | 109.99                    | 2.75          | 2.50            | 110.24                     |
| Dodge, Harry K.                         | 100.00            | 210.33                    | 5.26          | 5.00            | 210.59                     |
| Dodge, Ignatius                         | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Dodge, James P.                         | 50.00             | 55.58                     | 1.40          | 1.50            | 55.48                      |
| Dodge, Martha A.                        | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Dodge, Richard F.                       | 100.00            | 223.78                    | 5.59          | 5.00            | 224.37                     |
| Davidson, Sarah<br>Goodhue              | 50.00             | 50.60                     | 1.27          | 1.25            | 50.62                      |
| Donlon, Patrick                         | 40.00             | 43.52                     | 1.09          | 1.00            | 43.61                      |
| Dorr, Abbie J.                          | 75.00             | 75.43                     | 1.89          | 1.75            | 75.57                      |
| Doughty, Howard N.                      | 50.00             | 50.54                     | 1.26          | 1.25            | 50.55                      |
| Douglas, John W.                        | 100.00            | 100.91                    | 2.52          | 2.50            | 100.93                     |
| Dow, Arthur<br>and Minnie               | 100.00            | 105.30                    | 2.63          | 2.50            | 105.43                     |
| Dow, David F.                           | 50.00             | 101.57                    | 2.54          | 2.50            | 101.61                     |
| Downie, Susan L.                        | 100.00            | 116.04                    | 2.90          | 2.50            | 116.44                     |
| Duckworth, William                      | 150.00            | 213.25                    | 5.33          | 5.00            | 213.58                     |
| Dudley, Josiah                          | 100.00            | 140.71                    | 3.52          | 3.00            | 141.23                     |
| Dunham, Bessie                          | 50.00             | 51.28                     | 1.28          | 1.25            | 51.31                      |
| Dunnells, Mary R.                       | 75.00             | 79.15                     | 1.98          | 2.00            | 79.13                      |
| Durgin, Sarah E.                        | 100.00            | 151.14                    | 3.78          | 3.00            | 151.92                     |
| Ellsworth, Benjamin                     | 100.00            | 102.63                    | 2.57          | 2.00            | 103.20                     |
| Estes                                   | 50.00             | 50.25                     | 1.26          | 1.25            | 50.26                      |
| Fall, George                            | 75.00             | 80.62                     | 2.02          | 2.00            | 80.64                      |
| Fall, William H.                        | 100.00            | 101.68                    | 2.54          | 2.50            | 101.72                     |
| Farley                                  | 100.00            | 222.13                    | 5.55          | 5.00            | 222.68                     |
| Farley, Eunice<br>and Elizabeth         | 50.00             | 65.78                     | 1.64          | 1.50            | 65.92                      |
| Farley, George E.                       | 100.00            | 108.71                    | 2.72          | 3.00            | 108.43                     |
| Farley, Nathaniel R.                    | 100.00            | 113.66                    | 2.84          | 2.75            | 113.75                     |
| Farley, Pauline T.                      | 100.00            | 149.29                    | 3.73          | 3.00            | 150.02                     |
| Fellows, Abbie M.                       | 50.00             | 50.05                     | 1.25          | 1.25            | 50.05                      |



| <i>Name of Fund</i>                | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|------------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Fellows, Daniel H.                 | 100.00            | 125.70                    | 3.14          | 3.00            | 125.84                     |
| Fields, Mary M.                    | 50.00             | 98.05                     | 2.45          | 2.00            | 98.50                      |
| Fleming, Mary E. &<br>Winifred M.  |                   |                           |               |                 |                            |
| Millard                            | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Flitner, Isaac                     | 100.00            | 100.06                    | 2.50          | 2.50            | 100.06                     |
| Foss, Eliza A.                     | 50.00             | 50.22                     | 1.26          | 1.25            | 50.23                      |
| Foss, John C.                      | 100.00            | 101.60                    | 2.54          | 2.50            | 101.64                     |
| Foster, Benjamin F.                | 100.00            | 127.30                    | 3.18          | 3.00            | 127.48                     |
| Foster, Cyrus                      | 50.00             | 50.08                     | 1.25          | 1.25            | 50.08                      |
| Foster, Mary A.                    | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Foster, Richard R.                 | 100.00            | 101.69                    | 2.54          | 2.50            | 101.73                     |
| Fraser, Nora                       | 50.00             | 51.07                     | 1.28          | 1.25            | 51.10                      |
| Galbraith, John                    | 100.00            | 108.28                    | 2.71          | 3.50            | 107.49                     |
| Galbraith, John<br>and Mary E.     | 100.00            | 149.67                    | 3.74          | 4.00            | 149.41                     |
| Gallagher, James E.                | 100.00            | 102.09                    | 2.55          | 2.50            | 102.14                     |
| Gallagher, John                    | 150.00            | 154.07                    | 3.85          | 3.00            | 154.92                     |
| Gallagher, Thomas                  | 150.00            | 151.38                    | 3.78          | 3.00            | 152.16                     |
| Giddings                           | 100.00            | 219.34                    | 5.48          | 4.00            | 220.82                     |
| Giddings, Charles W.               | 150.00            | 195.96                    | 4.90          | 3.00            | 197.86                     |
| Gilmore, George H.                 | 50.00             | 87.65                     | 2.19          | 2.00            | 87.84                      |
| Gilmore, Robert                    | 200.00            | 414.74                    | 10.37         | 6.00            | 419.11                     |
| Glasier, Richard R.                | 50.00             | 50.43                     | 1.26          | 1.25            | 50.44                      |
| Goodhue, John W.                   | 100.00            | 115.98                    | 2.90          | 3.00            | 115.88                     |
| Goodhue, Samuel J.                 | 50.00             | 67.72                     | 1.69          | 2.00            | 67.41                      |
| Goodwin, Silias<br>Henry           | 100.00            | 101.69                    | 2.54          | 2.00            | 102.23                     |
| Goss, Charles H.                   | 50.00             | 52.48                     | 1.31          | 2.00            | 51.79                      |
| Gould, William P.<br>and Arthur W. | 100.00            | 183.64                    | 4.59          | 3.00            | 185.23                     |
| Gove, Robert                       | 50.00             | 52.56                     | 1.31          | 3.79            | 50.08                      |
| Grant, Daniel A.                   | 50.00             | 50.31                     | 1.26          | 1.25            | 50.32                      |
| Gray & Gracey                      | 100.00            | 101.67                    | 2.54          | 2.50            | 101.71                     |
| Grant, Ephreim                     | 50.00             | 50.48                     | 1.26          | 1.25            | 50.49                      |
| Greasley,<br>William D.            | 50.00             | 50.11                     | 1.25          | 1.25            | 50.11                      |
| Green, George H.                   | 100.00            | 103.69                    | 2.59          | 3.00            | 103.28                     |
| Goodhue, Charles E.                | 91.00             | 92.25                     | 2.31          | 2.50            | 92.06                      |
| Griffin, James                     | 100.00            | 144.93                    | 3.62          | 4.00            | 144.55                     |

| <i>Name of Fund</i>                   | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|---------------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Gwinn, Sarah M.                       | 50.00             | 55.51                     | 1.39          | 2.00            | 54.90                      |
| Gove, Mary E.                         | 75.00             | 76.40                     | 1.91          |                 | 78.31                      |
| Hanson, Martha E.                     | 200.00            | 380.99                    | 9.52          | 8.00            | 382.51                     |
| Hardy, Lois                           | 100.00            | 109.69                    | 2.74          | 3.00            | 109.43                     |
| Harris, Daniel R.                     | 100.00            | 104.18                    | 2.60          | 3.00            | 103.78                     |
| Harris, Moses                         | 100.00            | 107.21                    | 2.68          | 3.00            | 106.89                     |
| Harris, Susan M.                      | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Harris, William J. &<br>Emma A. Dodge | 100.00            | 109.75                    | 2.74          | 3.00            | 109.49                     |
| Hart, George                          | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Haskell, George                       | 300.00            | 510.29                    | 12.76         | 4.00            | 519.05                     |
| Haskell, Mary                         | 50.00             | 63.83                     | 1.60          | 2.00            | 63.43                      |
| Haskell, William &<br>Abigail         | 50.00             | 54.35                     | 1.36          | 2.00            | 53.71                      |
| Hawkes, William W.                    | 100.00            | 111.51                    | 2.79          | 3.00            | 111.30                     |
| Hayes, Rebecca G.                     | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Hayes, Smith E.                       | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Heard, William                        | 100.00            | 135.92                    | 3.40          | 3.00            | 136.32                     |
| Hibbert, Martha                       | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Hills, Lillian C.                     | 100.00            | 102.54                    | 2.56          | 3.00            | 102.10                     |
| Hills, Sarah                          | 75.00             | 75.28                     | 1.88          | 1.75            | 75.41                      |
| Hodgkins,<br>Caroline E.              | 50.00             | 54.91                     | 1.37          | 2.00            | 54.28                      |
| Hodgkins, Daniel L.                   | 54.34             | 54.55                     | 1.36          | 1.25            | 54.66                      |
| Holland, Thomas                       | 100.00            | 184.28                    | 4.61          | 4.00            | 184.89                     |
| Holmes, Henry S.                      | 50.00             | 117.77                    | 2.94          | 3.00            | 117.71                     |
| Horton, Joseph I.                     | 100.00            | 100.03                    | 2.50          | 2.50            | 100.03                     |
| Hovey                                 | 100.00            | 196.85                    | 4.92          | 4.00            | 197.77                     |
| Howard, Martha P.                     | 50.00             | 50.40                     | 1.26          | 1.25            | 50.41                      |
| Howe, Emerson                         | 100.00            | 145.76                    | 3.64          | 3.00            | 146.40                     |
| Hubbard, Aaron W.                     | 75.00             | 80.77                     | 2.02          | 2.00            | 80.79                      |
| Howe, Theodore C.                     | 100.00            | 205.45                    | 5.14          | 5.00            | 205.59                     |
| Huckins, J. A.                        | 100.00            | 127.50                    | 3.19          | 3.00            | 127.69                     |
| Huckins, Nellie<br>Bancroft           | 100.00            | 105.93                    | 2.65          | 2.00            | 106.58                     |
| Hugard, Grace M.                      | 100.00            | 106.52                    | 2.66          | 3.00            | 106.18                     |
| Hudgen, Seymour I.                    | 100.00            | 100.11                    | 2.50          | 2.50            | 100.11                     |
| Hunt, Lydia A.                        | 100.00            | 138.16                    | 3.45          | 3.00            | 138.61                     |
| Jenkins, Rees                         | 75.00             | 100.40                    | 2.51          | 2.00            | 100.91                     |
| Jewett, Edward W.                     | 100.00            | 105.45                    | 2.64          | 2.50            | 105.59                     |

| <i>Name of Fund</i>               | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|-----------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Jewett, L. S.                     |                   |                           |               |                 |                            |
| & E. B.                           | 250.00            | 351.81                    | 8.80          | 9.00            | 351.61                     |
| Jewett, Nathan                    | 275.00            | 275.96                    | 6.90          | 4.00            | 278.86                     |
| Jodrey, Albert                    | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Johnson, John A.                  | 100.00            | 153.07                    | 3.83          | 4.00            | 152.90                     |
| Johnson, Joseph                   | 50.00             | 50.09                     | 1.25          | 1.25            | 50.09                      |
| Jordan, Robert J.                 | 100.00            | 100.96                    | 2.52          | 3.00            | 100.48                     |
| Kelly, Charles M.                 | 100.00            | 100.81                    | 2.52          | 2.50            | 100.83                     |
| Kendall, James H.                 | 100.00            | 156.39                    | 3.91          | 3.00            | 157.30                     |
| Kennedy, Ethel L.                 | 100.00            | 122.66                    | 3.07          | 3.00            | 122.73                     |
| Kimball,                          |                   |                           |               |                 |                            |
| Charlotte M.                      | 100.00            | 119.74                    | 2.99          | 3.00            | 119.73                     |
| Kimball, Eben                     | 100.00            | 293.48                    | 7.34          | 6.00            | 294.82                     |
| Kinsman                           | 50.00             | 93.39                     | 2.33          | 2.50            | 93.22                      |
| Kinsman, George                   | 100.00            | 226.62                    | 5.67          | 5.00            | 227.29                     |
| Kimball, Harriett L.              | 100.00            | 255.64                    | 6.40          | 4.00            | 258.04                     |
| Kimball, John C.                  | 300.00            | 340.57                    | 8.51          | 3.00            | 346.08                     |
| Kimball, N. S.                    |                   |                           |               |                 |                            |
| and Eben                          | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Kimball, John C.                  | 100.00            | 103.73                    | 2.59          | 6.32            | 100.00                     |
| Kimball, William                  | 75.00             | 79.04                     | 1.98          | 3.00            | 78.02                      |
| Kinsman, Aaron                    | 50.00             | 53.54                     | 1.34          | 1.25            | 53.63                      |
| Kinsman, Gustavus                 | 100.00            | 105.13                    | 2.63          | 3.00            | 104.76                     |
| Kinsman, J. Farley                | 100.00            | 196.33                    | 4.91          | 4.00            | 197.24                     |
| Kinsman, Joanna                   | 100.00            | 153.59                    | 3.84          | 3.00            | 154.43                     |
| Kinsman, William H.               | 100.00            | 124.02                    | 3.10          | 3.00            | 124.12                     |
| Kinsman, William                  | 166.60            | 182.14                    | 4.55          | 3.00            | 183.69                     |
| Kippin, Florence M. &<br>Sadie P. |                   |                           |               |                 |                            |
| Goldthrop                         | 100.00            | 100.54                    | 2.51          | 2.50            | 100.55                     |
| Lakeman,                          |                   |                           |               |                 |                            |
| Charlotte L.                      | 100.00            | 100.15                    | 2.50          | 2.50            | 100.15                     |
| Lakeman, Hardy                    | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Lakeman, Martha                   | 50.00             | 97.42                     | 2.44          | 2.00            | 97.86                      |
| Lakeman, Maxwell                  | 100.00            | 108.70                    | 2.72          | 2.50            | 108.92                     |
| Lamson, John B.                   | 50.00             | 95.25                     | 2.38          | 2.50            | 95.13                      |
| Lane, John                        | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Lathrop, Edwin C.                 | 100.00            | 110.42                    | 2.76          | 2.50            | 110.68                     |
| Lay, Elsie M.                     | 100.00            | 102.12                    | 2.55          | 2.50            | 102.17                     |
| Lemieux, Achelle                  | 50.00             | 50.32                     | 1.26          | 1.25            | 50.33                      |

| <i>Name of Fund</i>            | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|--------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Lindberg, Marcius              | 50.00             | 50.39                     | 1.26          | 1.25            | 50.40                      |
| Lord, Aaron                    | 75.00             | 79.16                     | 1.98          | 2.00            | 79.14                      |
| Lord, Asa 2nd                  | 50.00             | 56.04                     | 1.40          | 2.00            | 55.44                      |
| Lord, Caroline E.              | 100.00            | 110.98                    | 2.77          | 3.00            | 110.75                     |
| Lord, Ezra                     | 100.00            | 222.26                    | 5.56          | 5.00            | 222.82                     |
| Lord, Frank H.                 | 100.00            | 113.33                    | 2.83          | 4.00            | 112.16                     |
| Lord, George A.                | 50.00             | 60.90                     | 1.52          | 3.00            | 59.42                      |
| Lord, George E.                | 100.00            | 182.73                    | 4.57          | 4.50            | 182.80                     |
| Lord, Josiah &<br>Lydia H.     | 100.00            | 201.75                    | 5.04          | 4.00            | 202.79                     |
| Lord, Lucy Slade               | 100.00            | 110.62                    | 2.77          | 3.00            | 110.39                     |
| Lord, Luther                   | 100.00            | 180.08                    | 4.50          | 4.00            | 180.58                     |
| Lord, Nathaniel, Jr.           | 75.00             | 76.27                     | 1.91          | 2.00            | 76.18                      |
| Lord, Thomas H.<br>Lucretia S. | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Lord, Walter E.                | 100.00            | 137.94                    | 3.44          | 3.50            | 137.88                     |
| Lord & Bowie                   | 75.00             | 87.47                     | 2.19          | 2.00            | 87.66                      |
| Low, Winthrop                  | 50.00             | 53.91                     | 1.35          | 2.00            | 53.26                      |
| Lowe, David                    | 25.00             | 25.78                     | .64           | 1.00            | 25.42                      |
| Lummas, Abraham                | 100.00            | 108.13                    | 2.70          | 3.00            | 107.83                     |
| Maher, Elizabeth J.            | 100               | 102.24                    | 2.56          | 2.00            | 102.80                     |
| Maine, Mary Butler             | 150.00            | 153.80                    | 3.85          | 3.00            | 154.65                     |
| Malenfant, Marie               | 75.00             | 76.41                     | 1.91          | 2.00            | 76.32                      |
| Mallard, Albert D.             | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Mann, George A.                | 100.00            | 110.67                    | 2.77          | 3.00            | 110.44                     |
| Mann, Maria                    | 75.00             | 93.00                     | 2.33          | 2.25            | 93.08                      |
| Marshall, Joseph               | 50.00             | 52.40                     | 1.31          | 2.00            | 51.71                      |
| Marshall, Mary E.              | 100.00            | 122.20                    | 3.06          | 6.00            | 119.26                     |
| Martin, Everard H.             | 100.00            | 101.22                    | 2.53          | 2.50            | 101.25                     |
| Mayes, William                 | 100.00            | 100.83                    | 2.52          | 2.50            | 100.85                     |
| Merrill & Kimball              | 100.00            | 110.92                    | 2.77          |                 | 113.69                     |
| Millett & Kimball              | 200.00            | 244.35                    | 6.11          | 6.00            | 244.46                     |
| Milnes, James E.               | 50.00             | 50.51                     | 1.26          | 1.25            | 50.52                      |
| Mitchell, William A.           | 100.00            | 107.94                    | 2.70          | 3.00            | 107.64                     |
| Morehouse, Mary F.             | 75.00             | 76.79                     | 1.92          | 1.50            | 77.21                      |
| Morrill, Edward                | 50.00             | 50.08                     | 1.25          | 1.25            | 50.08                      |
| Morris, Franklin G.            | 100.00            | 154.04                    | 3.85          | 3.50            | 154.39                     |
| Murray, Frank T.               | 100.00            | 105.21                    | 2.63          | 3.00            | 104.84                     |
| McIntire, Dexter               | 50.00             | 51.12                     | 1.28          | 1.25            | 51.15                      |
| Nason, Per                     | 100.00            | 101.84                    | 2.55          | 3.00            | 101.39                     |

| <i>Name of Fund</i>           | <i>Orig. Amt.</i> | <i>Balance</i> | <i>Income</i> | <i>Expended</i> | <i>Balance</i> |
|-------------------------------|-------------------|----------------|---------------|-----------------|----------------|
|                               |                   | <i>Jan. 1</i>  |               |                 | <i>Dec. 31</i> |
| Newcomb, Jean M.              | 75.00             | 75.00          | 1.88          | 1.50            | 75.77          |
| Newman, Abby L.               | 150.00            | 151.31         | 3.78          | 3.50            | 151.59         |
| Newman, Benjamin              | 100.00            | 141.59         | 3.54          | 3.50            | 141.63         |
| Nourse, John A.               | 400.00            | 409.31         | 10.23         | 10.00           | 409.54         |
| Nourse, S. Sophia             | 100.00            | 125.01         | 3.13          | 9.00            | 119.14         |
| Noyes & Damon                 | 100.00            | 109.72         | 2.74          | 2.50            | 109.96         |
| Ordway, Henry S.              | 75.00             | 75.49          | 1.89          | 1.75            | 75.63          |
| Palmer, Charles               | 100.00            | 121.30         | 3.03          | 3.00            | 121.33         |
| Parsons, Hannah               | 50.00             | 93.73          | 2.34          | 2.00            | 94.07          |
| Patterson, Mary J.            | 100.00            | 136.81         | 3.42          | 3.00            | 137.23         |
| Peabody, Johnanna             | 50.00             | 50.00          | 1.25          |                 | 51.25          |
| Peabody, Moses<br>and Ezekiel | 100.00            | 170.16         | 4.25          | 4.00            | 170.41         |
| Pearson, Hannah H.            | 50.00             | 90.93          | 2.27          | 2.00            | 91.20          |
| Peatfield, Hannah M.          | 50.00             | 143.96         | 3.60          | 3.50            | 144.06         |
| Peatfield, Mary E.            | 100.00            | 128.28         | 3.21          | 3.00            | 128.49         |
| Perkins & Chapman             | 150.00            | 262.08         | 6.55          | 12.00           | 256.63         |
| Perley, Mary E.               | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Phillips, Moritz B.           | 300.00            | 322.60         | 8.07          | 8.00            | 322.67         |
| Pickard, Ernest H.            | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Pinder, Caroline F.           | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Pingree                       | 75.00             | 171.21         | 4.28          | 4.00            | 171.49         |
| Plouff                        | 50.00             | 62.55          | 1.56          | 2.00            | 62.11          |
| Plouff, Clara F.              | 50.00             | 50.11          | 1.25          | 1.25            | 50.11          |
| Porter, Winniebelle           | 100.00            | 121.03         | 3.03          | 3.00            | 121.06         |
| Potter                        | 100.00            | 161.29         | 4.03          | 3.50            | 161.82         |
| Prescott, Jeremiah            | 75.00             | 78.69          | 1.97          | 3.00            | 77.66          |
| Purington, Abby J.            | 50.00             | 176.73         | 4.42          | 4.00            | 177.15         |
| Rathe, Walter E.              | 50.00             | 50.17          | 1.25          | 1.25            | 50.17          |
| Reilly, John<br>and Annie     | 50.00             | 52.87          | 1.32          | 1.25            | 52.94          |
| Reilly, William P.            | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Rigby, Jane                   | 50.00             | 50.00          | 1.25          | 1.25            | 50.00          |
| Roberts, Mary E.              | 100.00            | 135.81         | 3.40          | 3.00            | 136.21         |
| Roberts, Sally                | 100.00            | 200.54         | 5.01          | 5.00            | 200.55         |
| Rogers & Jewett               | 50.00             | 85.80          | 2.15          | 2.00            | 85.95          |
| Rogers & Johnson              | 100.00            | 119.30         | 2.98          | 2.50            | 119.78         |
| Ross, Martha E.               | 150.00            | 151.84         | 3.80          | 3.00            | 152.64         |
| Russ, Emily E.                | 100.00            | 100.06         | 2.50          | 2.50            | 100.06         |
| Russell, Arthur               | 100.00            | 102.55         | 2.56          | 2.00            | 103.11         |



| <i>Name of Fund</i>                 | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|-------------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Russell, Daniel S.                  | 100.00            | 119.27                    | 2.98          | 3.00            | 119.25                     |
| Russell, David<br>and Susan         | 50.00             | 50.14                     | 1.25          | 1.25            | 50.14                      |
| Russell, Foster Heirs               | 100.00            | 100.05                    | 2.50          | 2.50            | 100.05                     |
| Russell, Henry F.                   | 100.00            | 162.88                    | 4.07          | 3.00            | 163.95                     |
| Russell, William H.                 | 50.00             | 50.75                     | 1.27          | 1.25            | 50.77                      |
| Rust, Kate                          | 100.00            | 105.02                    | 2.63          | 2.50            | 105.15                     |
| Rust, William L.                    | 50.00             | 50.52                     | 1.26          | 1.25            | 50.53                      |
| Saunders, Willett                   | 100.00            | 124.43                    | 3.11          | 5.00            | 122.54                     |
| Sayward, Harry                      | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Scanks, Jacob                       | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Scotten, Eliza                      | 100.00            | 109.94                    | 2.75          | 8.50            | 104.19                     |
| Senior, Seth                        | 50.00             | 64.00                     | 1.60          | 2.00            | 63.60                      |
| Seward, Sarah A.                    | 100.00            | 187.70                    | 4.69          | 4.00            | 188.39                     |
| Sheppard, Arthur                    | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Shatswell,<br>Nathaniel             | 100.00            | 173.52                    | 4.34          | 4.50            | 173.36                     |
| Sheppard, James H.                  | 50.00             | 52.95                     | 1.32          | 1.50            | 52.77                      |
| Sheppard, Walter                    | 50.00             | 55.52                     | 1.39          | 1.50            | 55.41                      |
| Simms, Mrs.<br>Nellie B.            | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Simmons, Susanna                    | 50.00             | 51.22                     | 1.28          | 1.25            | 51.25                      |
| Smith, Caroline L.                  | 100.00            | 133.90                    | 3.35          | 3.00            | 134.25                     |
| Smith, Elizabeth L.                 | 100.00            | 120.08                    | 3.00          | 5.00            | 118.08                     |
| Smith, Harry P.                     | 100.00            | 106.72                    | 2.67          | 3.00            | 106.39                     |
| Smith, Jeremiah<br>and Family       | 100.00            | 105.92                    | 2.65          | 3.00            | 105.57                     |
| Smith, Lemuel                       | 50.00             | 55.45                     | 1.39          | 2.00            | 54.84                      |
| Smith, Olive P.                     | 100.00            | 150.17                    | 3.75          | 3.00            | 150.92                     |
| Spears, Oscar Kippin                | 75.00             | 75.26                     | 1.88          | 1.50            | 75.64                      |
| Spencer, Robert A.                  | 50.00             | 50.05                     | 1.25          | 1.25            | 50.05                      |
| Spiller, George                     | 300.00            | 541.43                    | 13.54         | 8.00            | 546.97                     |
| Spiller, Jennie M.                  | 50.00             | 52.96                     | 1.32          | 1.25            | 53.03                      |
| Spiller, Jerry                      | 100.00            | 101.33                    | 2.53          | 3.00            | 100.86                     |
| Spiller, Joseph                     | 50.00             | 67.02                     | 1.68          | 2.00            | 66.70                      |
| Spiller, Lucy F.                    | 50.00             | 79.03                     | 1.98          | 3.00            | 78.01                      |
| Spiller, William A.                 | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Spinney, Eugene                     | 100.00            | 217.32                    | 5.43          | 6.00            | 216.75                     |
| Stackpole, Elmer E.                 | 100.00            | 131.08                    | 3.28          | 5.00            | 129.36                     |
| Stackpole, William A.<br>and Ida M. | 125.00            | 175.25                    | 4.38          | 4.00            | 175.63                     |



| <i>Name of Fund</i>               | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|-----------------------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Staniford                         | 50.00             | 221.64                    | 5.54          | 5.00            | 222.18                     |
| Staniford,<br>Mary J. Est.        | 100.00            | 105.39                    | 2.63          | 3.00            | 105.02                     |
| Staniford, Curtis                 | 100.00            | 105.82                    | 2.65          | 2.00            | 106.47                     |
| Stewart, Martha J.                | 50.00             | 50.59                     | 1.26          | 1.50            | 50.35                      |
| Stone, Alice A.                   | 100.00            | 115.41                    | 2.89          | 2.50            | 115.80                     |
| Stone, E. Maria                   | 75.00             | 95.32                     | 2.38          | 2.50            | 95.20                      |
| Stone, Robert                     | 50.00             | 52.61                     | 1.32          | 1.25            | 52.68                      |
| Sullivan,<br>Mrs. John J.         | 100.00            | 126.16                    | 3.15          | 3.00            | 126.31                     |
| Stackpole, Josiah                 | 50.00             | 50.31                     | 1.26          | 1.25            | 50.32                      |
| Smith, Nellie                     | 100.00            | 100.00                    | 2.50          | 2.50            | 100.00                     |
| Taylor, Mary J.                   | 100.00            | 104.23                    | 2.61          | 2.50            | 104.34                     |
| Tenney, Ward F.                   | 50.00             | 62.64                     | 1.57          | 1.50            | 62.71                      |
| Thompson, Fred O.                 | 50.00             | 50.00                     | 1.25          | 1.25            | 50.00                      |
| Thurston, Rebecca                 | 65.00             | 65.76                     | 1.64          | 1.50            | 65.90                      |
| Tonge, Henry F.                   | 50.00             | 50.89                     | 1.27          | 1.50            | 50.66                      |
| Towle, Susan                      | 50.00             | 50.03                     | 1.25          | 1.25            | 50.03                      |
| Trow                              | 300.00            | 637.58                    | 15.94         | 19.00           | 634.52                     |
| Twombly, Sarah E.                 | 100.00            | 132.88                    | 3.32          | 3.00            | 133.20                     |
| Tyler, Emily W.                   | 100.00            | 147.66                    | 3.69          | 6.00            | 145.35                     |
| Tyler, Sophia A. &<br>A. W. Dodge | 100.00            | 125.54                    | 3.14          | 3.00            | 125.68                     |
| Underhill,<br>N. Rawson           | 100.00            | 100.76                    | 2.52          | 3.00            | 100.28                     |
| Varrell                           | 200.00            | 516.71                    | 12.92         | 9.00            | 520.63                     |
| Wade, Annie P.                    | 50.00             | 51.34                     | 1.28          | 2.00            | 50.62                      |
| Wade, Annie G.<br>and Francis G.  | 100.00            | 100.11                    | 2.50          | 2.50            | 100.11                     |
| Wait, Joseph & Sons               | 500.00            | 515.69                    | 12.89         | 12.00           | 516.58                     |
| Waite, Luther                     | 150.00            | 152.30                    | 3.81          | 3.00            | 153.11                     |
| Wales, Mrs. F. H.                 | 50.00             | 51.12                     | 1.28          | 1.25            | 51.15                      |
| Wallace, John                     | 100.00            | 102.67                    | 2.57          | 2.50            | 102.74                     |
| Wardwell, Moses                   | 200.00            | 281.21                    | 7.03          | 7.00            | 281.24                     |
| Weeks, Charles D.                 | 100.00            | 134.87                    | 3.37          | 3.00            | 135.24                     |
| Weeks, Francis P.                 | 50.00             | 70.48                     | 1.76          | 1.50            | 70.74                      |
| Welch, Mrs. E. H.                 | 100.00            | 174.33                    | 4.36          | 4.00            | 174.69                     |
| Wells, Charles H.                 | 75.00             | 75.42                     | 1.89          | 1.75            | 75.56                      |
| Wells, Daniel H.                  | 75.00             | 77.01                     | 1.93          |                 | 78.94                      |
| Wentworth, Etta L.                | 100.00            | 124.10                    | 3.10          | 3.00            | 124.20                     |

| <i>Name of Fund</i> | <i>Orig. Amt.</i> | <i>Balance</i> | <i>Income</i> | <i>Expended</i> | <i>Balance</i> |
|---------------------|-------------------|----------------|---------------|-----------------|----------------|
|                     |                   | <i>Jan. 1</i>  |               |                 | <i>Dec. 31</i> |
| White, William      | 50.00             | 50.14          | 1.25          | 1.25            | 50.14          |
| Whittier, Maynard   | 100.00            | 104.95         | 2.62          | 3.00            | 104.57         |
| Wildes, Frank P.    | 100.00            | 110.92         | 2.77          | 3.00            | 110.69         |
| Willcomb            | 60.00             | 100.75         | 2.52          | 2.50            | 100.77         |
| Willcomb, Mrs.      |                   |                |               |                 |                |
| Charles S.          | 100.00            | 116.80         | 2.92          | 3.00            | 116.72         |
| Willcomb, Eva C.    | 100.00            | 105.19         | 2.63          | 3.00            | 104.82         |
| Willcomb, Frederick | 100.00            | 111.09         | 2.78          | 3.00            | 110.87         |
| Willcomb, Henry P.  | 75.00             | 75.26          | 1.88          | 1.75            | 75.39          |
| Willis & Stacey     | 100.00            | 178.94         | 4.47          | 4.50            | 178.91         |
| Willcomb, Capt.     |                   |                |               |                 |                |
| Joseph W.           | 200.00            | 253.69         | 6.34          | 10.00           | 250.03         |
| Winch, Susan C.     | 50.00             | 51.14          | 1.28          | 2.00            | 50.42          |
| Wood, Chalmers      | 200.00            | 200.13         | 5.00          | 5.00            | 200.13         |
| Wood, Joseph F.     | 100.00            | 100.40         | 2.51          | 2.50            | 100.41         |
| Woodbury, Andre     | 50.00             | 50.03          | 1.25          | 1.25            | 50.03          |
| Woodworth,          |                   |                |               |                 |                |
| William H.          | 100.00            | 141.10         | 3.53          | 3.50            | 141.13         |
| Young               | 25.00             | 27.25          | .68           | 1.00            | 26.93          |
|                     |                   | 49,111.70      | 1,227.00      | 1,170.61        | 49,168.09      |

**New Funds:**

|                                |        |      |        |
|--------------------------------|--------|------|--------|
| Arcade J. Theriault            | 150.00 |      | 150.00 |
| Joseph A. Huckins<br>(Flowers) | 100.00 | 1.46 | 101.46 |
| Mary Blenkhorn                 | 100.00 | .58  | 100.58 |
| Alice A. Roberts               | 100.00 | .47  | 100.47 |
| Dominick Tahaney               | 100.00 | 1.30 | 101.30 |

**Additions:**

|                    |        |      |        |
|--------------------|--------|------|--------|
| Charles E. Goodhue | 9.00   | .19  | 9.19   |
| Abbie M. Fellows   | 100.00 | 1.71 | 101.71 |

| <i>Name of Fund</i> | <i>Orig. Amt.</i> | <i>Balance<br/>Jan. 1</i> | <i>Income</i> | <i>Expended</i> | <i>Balance<br/>Dec. 31</i> |
|---------------------|-------------------|---------------------------|---------------|-----------------|----------------------------|
| Jane Rigby          |                   | 50.00                     | .73           |                 | 50.73                      |
| Charles H. Baker    |                   | 100.00                    | 1.46          |                 | 101.46                     |
| Eddie Comeau        |                   | 25.00                     |               |                 | 25.00                      |
| <hr/>               |                   |                           |               |                 |                            |
|                     | 49,945.70         | 1,234.90                  | 1,170.61      | 50,009.99       |                            |
|                     |                   | Undivided Income          |               |                 | 81.74                      |
| <hr/>               |                   |                           |               |                 |                            |
|                     |                   |                           |               | 50,091.73       |                            |

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## CEMETERY TRUST FUNDS

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### Receipts

|                                 |           |
|---------------------------------|-----------|
| Amount of Funds January 1, 1941 | 49,193.67 |
| New Funds                       | 834.00    |
| Income                          | 1,234.67  |
|                                 | <hr/>     |
|                                 | 51,262.34 |

### Expenditures

|                       |           |
|-----------------------|-----------|
| Paid for Care of Lots | 1,170.61  |
|                       | <hr/>     |
|                       | 50,091.73 |

### Investment Account

|                      |           |
|----------------------|-----------|
| Ipswich Savings Bank | 49,941.71 |
| Medford Savings Bank | 150.02    |
|                      | <hr/>     |
|                      | 50,091.73 |



|   |       |
|---|-------|
| Light and Water                         | 39.22 |
| Books                                   | 1.33  |
| Deposited in the First<br>National Bank | 5.55  |
| Services and Supplies                   | 22.05 |

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 479.54

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 Balance, January 1, 1942 \$ 21.34

### Securities Comprising Fund

|   | Par Value         | Mkt. Val.<br>Jan. 1, 1942 |
|---|-------------------|---------------------------|
| 35 shares B. & M. R. R., Pfd.                 | \$ 3,500.00       | \$ 596.00                 |
| 10 shares B. & M. R. R.,<br>1st Pfd.          | 1,000.00          | 112.50                    |
| 33 shares B. & M. R. R.,<br>1st Pfd. Class B. | 3,300.00          | 812.50                    |
| 10.41 shares B. & M. R. R.,<br>Prior Pfd.     | 1,041.00          | 59.00                     |
| 1 Bond, C. B. & Q. R. R.                      | 1,000.00          | 925.00                    |
| 3 Bonds, Chicago, Aurora &<br>Elgin Corp.     | 1,200.00          | no bid                    |
| 1 Bond, Waterloo, Cedar Falls<br>& Northern   | 1,000.00          | no bid                    |
| 1 Bond, National Press Building               | 1,000.00          | 800.00                    |
| 1 Bond, Penn. Water Service Corp.             | 1,000.00          | 1,000.00                  |
| Ipswich Savings Bank Deposit                  | 404.45            | 404.45                    |
| Salem Savings Bank Deposit                    | 1,500.00          | 1,500.00                  |
| 5 Paid-up shares Ipswich<br>Co-operative Bank | 1,000.00          | 1,000.00                  |
|   | <hr/> \$16,945.45 | <hr/> \$ 7,209.45         |

FREDERICK A. KIMBALL,  
Treasurer.

## Treadwell Fund of Ipswich Public Library

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Balance, January 1, 1941 \$ 253.60

Income:

|                               |           |
|-------------------------------|-----------|
| Boston & Albany R. R.         | \$ 168.75 |
| Vermont & Massachusetts R. R. | 150.00    |
| Bond—New York Water           |           |
| Service Corp.                 | 50.00     |
| Ipswich Savings Bank          | 30.02     |
| Massachusetts Savings Bank    | 21.56     |
| Salem Savings Bank            | 13.76     |
| Ipswich Co-operative Bank     | 24.00     |
| U. S. Liberty Bond            | 16.25     |

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474.34

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\$ 727.94

Expenditures:

|                       |           |
|-----------------------|-----------|
| Salaries and Wages    | \$ 122.50 |
| Fuel                  | 40.51     |
| Water                 | 2.00      |
| Books and Periodicals | 101.34    |
| Supplies              | 6.00      |
| Services              | 4.00      |
| New Equipment         | 125.00    |
| Insurance             | 19.50     |

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420.85

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Balance, January 1, 1942 \$ 367.09



## Securities Comprising Fund

|   | Par Value   | Mkt. Val.<br>Jan. 1, 1942 |
|---|-------------|---------------------------|
| 50 shares B. & M. R. R.,<br>1st Pfd. Class A                              | \$ 5,000.00 | \$ 686.00                 |
| 6 shares B. & M. R. R.,<br>Prior Pfd.                                     | 600.00      | 45.00                     |
| 30 shares Old Colony R. R.  | 3,000.00    | 300.00                    |
| 25 shares Boston &<br>Providence R. R.                                    | 2,500.00    | 312.50                    |
| 25 shares Main Central R. R.  | 2,500.00    | 100.00                    |
| 25 shares Boston & Albany R. R.   | 2,500.00    | 2,475.00                  |
| 25 shares Vermont and Mass. R. R.   | 2,500.00    | 2,565.00                  |
| 3 Bonds, Chicago, Aurora &<br>Elgin Corp.                                 | 1,200.00    | no bid                    |
| 1 Bond, Waterloo, Cedar Falls &<br>Northern                               | 1,000.00    | no bid                    |
| 1 Bond, N. Y. Water Service Corp.   | 1,000.00    | 992.50                    |
| 1 Bond, Missouri Pacific R. R.  | 1,000.00    | 150.00                    |
| 1 U. S. Liberty Bond  | 500.00      | 545.00                    |
| Deposit Ipswich Savings Bank  | 2,201.37    | 2,201.37                  |
| Deposit Ipswich Savings Bank<br>from sale of Lexington<br>Securities Bond | 1,000.00    | 1,000.00                  |
| Deposit Massachusetts<br>Savings Bank                                     | 1,078.32    | 1,078.32                  |
| Deposit Salem Savings Bank  | 550.00      | 550.00                    |
| 3 Paid-up shares Ipswich<br>Co-operative Bank                             | 600.00      | 600.00                    |
|   | <hr/>       | <hr/>                     |
|   | \$28,729.69 | \$13,600.69               |

FREDERICK A. KIMBALL,

Treasurer.

## George Spiller Fund

---

## Income:

|   |             |
|---|-------------|
| Balance, January 1, 1941                | \$ 1,812.05 |
| (Deposit in Massachusetts Savings Bank) |             |
| Interest to December 31, 1941           | 36.24       |
|   | <hr/>       |
|   | \$ 1,848.29 |

## Expenditures:

|                               |             |
|-------------------------------|-------------|
| Paid to Heard Fund of Library | \$ 36.24    |
| Balance, December 31, 1941    | 1,812.05    |
|                               | <hr/>       |
|                               | \$ 1,848.29 |

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## Annual Report of the Feoffees of the Grammer School of Ipswich

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As of January 1, 1942

## Income:

|                     |           |
|---------------------|-----------|
| Cash on hand        |           |
| January 1, 1941     | \$ 373.13 |
| Received from rents | 4,989.60  |
| Received from taxes | 7,009.25  |

|  |        |             |
|--|--------|-------------|
| Received from interest on<br>rents and taxes | 84.06  |             |
| Received from sale of cottage<br>on lot 31   | 450.00 |             |
|  |        | <hr/>       |
|  |        | \$12,906.04 |

## Expenditures:

|                                |            |
|--------------------------------|------------|
| Town of Ipswich—on High School |            |
| Principal's salary             | \$2,000.00 |
| Town of Ipswich—taxes          | 7,780.34   |
| Town of Ipswich—water          | 6.00       |
| S. Foster Damon—salary         | 400.00     |
| Ernest Harding—                |            |
| legal services                 | 52.25      |
| Ipswich Lumber Company—        |            |
| material                       | 82.47      |
| J. W. Goodhue Corporation—     |            |
| material                       | 10.48      |
| Estate of A. C. Damon—         |            |
| material                       | 9.18       |
| Fred R. Hull—printing          | 5.00       |
| Damon & Damon—insurance        | 137.60     |
| The Barrett Company—tar        | 64.00      |
| Trimount Bi-Products           |            |
| Company—oil                    | 87.49      |
| Alvery Marriott—sand           | 9.00       |
| Joseph H. Leet—                |            |
| police services                | 32.50      |
| John Michon—police services    | 10.00      |
| S. D. Conley, Postmaster—      |            |
| stamps and envelopes           | 25.26      |
| Little Neck Association—       |            |
| cleaning playground            | 10.00      |
| J. Alex Gallant—garbage and    |            |
| rubbish collection             | 400.00     |

|   |        |
|---|--------|
| Delbert Matheson—signs,<br>post and labor | 10.50  |
| A. B. C. Mulholland—<br>truck and labor   | 48.00  |
| Lester L. Wood—<br>truck and labor        | 45.00  |
| Michael Ryan—use of truck                 | 15.00  |
| Benjamin Colas—labor                      | 18.00  |
| Kenneth Earle—labor                       | 18.00  |
| Albert Sheppard—labor                     | 1.17   |
| Alvery Marriott—labor                     | 1.58   |
| John D. Kelly—labor                       | 6.00   |
| Joseph Surpitski—labor                    | 1.50   |
| Louis Kelly—labor                         | 1.50   |
| Alex Bartniski—labor                      | 1.50   |
| Samuel Chouinard—labor                    | 1.50   |
| John Ewic—labor                           | 1.50   |
| Jean Godin—labor                          | 1.50   |
| John Szklarz—labor                        | 1.50   |
| John Tremblay—labor                       | 1.00   |
| Joseph Iwic—labor                         | 1.00   |
| Stanley Figol—labor                       | 1.00   |
| Gordon Comeau                             | 1.00   |
| Harold Como—labor                         | 1.00   |
| William Burrridge—labor                   | 205.24 |

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\$11,514.56

Cash on hand, January 1, 1942

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\$ 1,391.48

Property in hand of Feoffees as of January 1, 1942:

|   |             |
|---|-------------|
| Cash on hand in First National Bank,<br>Ipswich | \$ 1,391.48 |
| Little Neck valued at                           | 15,000.00   |
| Hotel and Barn valued at                        | 4,000.00    |

## Deposited in Ipswich Savings

|                   |             |
|-------------------|-------------|
| Bank              | \$17,034.66 |
| Interest on above | 428.52      |

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17,463.18

## Deposited in Ipswich Savings Bank

|                         |          |
|-------------------------|----------|
| —Essex School Farm Fund | 3,937.28 |
| Interest on above       | 99.04    |

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4,036.32

|                                    |        |
|------------------------------------|--------|
| Cottage on lot 168 taken for taxes | 396.51 |
| Cottage on lot 188 taken for taxes | 50.00  |
| Cottage on lot 210 taken for taxes | 50.00  |

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\$42,387.49

S. FOSTER DAMON,

Treasurer.

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## Burley Education Fund

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The Trustees of the Burley Education Fund herewith submit their one hundred sixteenth annual report.

The funds in their hands January 1, 1942 are as follows:

|  |           |
|--|-----------|
| In Salem Savings Bank                            | \$ 805.78 |
| In Salem Five Cents Savings Bank                 | 715.63    |
| In Ipswich Savings Bank                          | 2,008.76  |
| In Ipswich Savings Bank Caldwell Fund            | 1,397.20  |
| In Ipswich Cooperative Bank, matured certificate | 1,000.00  |

|   |             |
|---|-------------|
| 15 shares B. & M. Common Stock          | 1,500.00    |
| 3 shares B. & M. Prior Preference Stock | 300.00      |
|   | <hr/>       |
|   | \$ 7,727.37 |

The income from the funds in their possession for the year 1941 is as follows:

|   |           |
|---|-----------|
| Interest from Salem Savings Bank            | \$ 19.77  |
| Interest from Salem Five Cents Savings Bank | 21.07     |
| Interest from Ipswich Savings Bank          | 48.34     |
| Interest from Ipswich Savings Bank          |           |
| Caldwell Fund                               | 34.27     |
| Dividends from Ipswich Cooperative Bank     | 40.00     |
|   | <hr/>     |
|   | \$ 163.45 |
| Expended for rent of safety deposit box     | 5.55      |
|   | <hr/>     |
|   | \$ 157.90 |

S. FOSTER DAMON, President

WILLIAM F. HAYES

JOSEPH T. MORTON

ROY K. TILTON

GEORGE W. TOZER, Clerk and Treasurer



## Mrs. William G. Brown Fund

---

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to animals.

|                          |             |
|--------------------------|-------------|
| Balance, January 1, 1941 | \$ 2,057.65 |
| Income                   | 51.75       |

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\$ 2,109.40

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|  |             |
|--|-------------|
| On Deposit in the Ipswich Savings Bank |             |
| December 31, 1941                      | \$ 2,109.40 |

ELWYN F. McCARTHY,

Treasurer.

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## John C. Kimball Fund

---

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

|                          |           |
|--------------------------|-----------|
| Balance, January 1, 1941 | \$ 500.00 |
| Income                   | 12.58     |

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512.58

|              |       |
|--------------|-------|
| Expenditures | 12.58 |
|--------------|-------|

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|  |        |
|--|--------|
| On deposit in the Ipswich Savings Bank | 500.00 |
| December 31, 1941                      |        |

ELWYN F. McCARTHY,

Treasurer.

## Richard T. Crane, Jr. Picnic Fund

---

Balance January 1, 1941 \$29,460.06

Income:

|                      |             |             |
|----------------------|-------------|-------------|
| Ipswich Savings Bank | \$ 90.31    |             |
| Dividend on Stocks   | \$ 1,250.00 | \$ 1,340.31 |
|                      | <hr/>       | <hr/>       |
|                      |             | \$30,800.37 |

Expenditures:

|        |             |
|--------|-------------|
| Picnic | 1,373.15    |
|        | <hr/>       |
|        | \$29,427.22 |

### Securities Comprising Fund

|  |             |
|--|-------------|
| 250 Shares Crane Co., 5 per cent Preferred | \$25,000.00 |
| On Deposit in the Ipswich Savings Bank     |             |
| December 31, 1941                          | 4,427.22    |
|  | <hr/>       |
|  | \$29,427.22 |

ELWYN F. McCARTHY,

Treasurer.

## Eunice Caldwell Cowles Fund

---

|                                     |             |             |
|-------------------------------------|-------------|-------------|
| Balance, January 1, 1941            |             | \$10,164.17 |
| Income:                             |             |             |
| Salem Savings Bank                  | \$ 128.50   |             |
| Institution for Savings             |             |             |
| Newburyport                         | \$ 127.17   | 255.67      |
|                                     |             | <hr/>       |
|                                     |             | \$10,419.84 |
| Cash paid for scholarships in 1941  |             | 250.00      |
|                                     |             | <hr/>       |
|                                     |             | \$10,169.84 |
| <br>Deposits Comprising Fund        |             |             |
| Salem Savings Bank                  | \$ 5,112.36 |             |
| Institution for Savings Newburyport |             | 5,057.48    |
|                                     |             | <hr/>       |
|                                     |             | \$10,169.84 |

ELWYN F. McCARTHY,  
Treasurer.

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## Marianna T. Jones Fund

---

|  |           |
|--|-----------|
| Amount of Fund January 1, 1941         | \$ 745.16 |
| Income                                 | 18.74     |
|  | <hr/>     |
|  | \$ 763.90 |
| On Deposit in the Ipswich Savings Bank |           |
| December 31, 1941                      | \$ 763.90 |

ELWYN F. McCARTHY,  
Treasurer.

## Martha I. Savory Fund

---

|                                |           |
|--------------------------------|-----------|
| Amount of Fund January 1, 1941 | \$ 120.62 |
| Income:                        |           |
| Ipswich Savings Bank           | \$ 2.89   |
| Western Union Telegraph Co.    | \$ 4.00   |
|                                | <hr/>     |
|                                | \$ 127.51 |
| Expenditures                   | 8.75      |
|                                | <hr/>     |
|                                | \$ 118.76 |

### Securities Comprising Fund

On deposit in Ipswich Savings Bank  
 December 31, 1941 \$ 118.76

This Fund also includes two (2) shares  
 Western Union Telegraph Stock par value \$200.

ELWYN F. McCARTHY,  
 Treasurer.

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## Dow Boulder Memorial Fund

---

|  |           |
|--|-----------|
| Amount of Fund January 1, 1941         | \$ 124.04 |
| Income                                 | 3.11      |
|  | <hr/>     |
|  | \$ 127.15 |
| On Deposit in the Ipswich Savings Bank |           |
| December 31, 1941                      | \$ 127.15 |

ELWYN F. McCARTHY,  
 Treasurer.

## Elizabeth R. Lathrop Fund

---

### Income:

|   |    |       |
|---|----|-------|
| Interest Ipswich Savings Bank Deposit   | \$ | 11.86 |
| From Ipswich Co-operative Bank Dividend |    | 40.00 |
|   |    | <hr/> |
|   | \$ | 51.86 |

### Expenditures:

|                          |    |       |
|--------------------------|----|-------|
| To the Heard Fund        | \$ | 40.00 |
| Balance, January 1, 1942 |    | 11.86 |
|                          |    | <hr/> |
|                          | \$ | 51.86 |

### Securities Comprising Fund:

|   |    |          |
|---|----|----------|
| Paid-up share Ipswich Co-operative Bank | \$ | 1,000.00 |
| Deposit in Ipswich Savings Bank         |    | 793.10   |
|   |    | <hr/>    |
|   | \$ | 1,793.10 |

FREDERICK A. KIMBALL,

Treasurer.

## Manning School Fund

---

Balance, January 1, 1941 \$ 1,157.14

Income:

|   |    |        |             |
|---|----|--------|-------------|
| From Investments                                    | \$ | 402.38 |             |
| From Rents  |    | 489.32 |             |
| From Interest on Deposit in<br>Ipswich Savings Bank |    | 53.11  |             |
|   |    |        | 944.81      |
|   |    |        | \$ 2,101.95 |

Expenditures:

|   |    |        |             |
|---|----|--------|-------------|
| Building and Ground Maintenance<br>and Town Taxes | \$ | 778.24 |             |
| Treasurer's Salary                                |    | 150.00 |             |
|   |    |        | 928.24      |
|   |    |        | \$ 1,173.71 |

### Securities Comprising Fund

|  | Par | Value    | Mkt. Val.<br>Jan. 1, 1942 |
|--|-----|----------|---------------------------|
| 15 shares Patterson Bridge Co.             | \$  | 375.00   | \$ no bid                 |
| Bonds Peoria & Eastern<br>R. R. 4%         |     | 6,600.00 | 3,267.00                  |
| 3 Bonds National Railway<br>of Mexico 4½ % |     | 3,000.00 | no bid                    |
| 1 Bond National Railway<br>of Mexico 4%    |     | 500.00   | no bid                    |



|   | Par. Value | Mkt. Val.<br>Jan. 1, 1942 |
|---|------------|---------------------------|
| 1 Bond National Railway<br>of Mexico 4%         | 100.00     | no bid                    |
| 1 Certificate United States<br>of Mexico        | 810.00     | no bid                    |
| 50 shares First National Bank<br>of Boston      | not stated | 2,375.00                  |
| Ipswich Savings Bank Deposit                    | 2,667.50   | 2,667.50                  |
| Master's House and Land<br>22 North Main Street | 4,500.00   |                           |
| Colonial Building<br>26 North Main Street       | 7,500.00   |                           |

FREDERICK A. KIMBALL,

Treasurer.

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## R. H. Manning Fund

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### Income:

Interest on Deposit \$ 302.25

### Securities Comprising Fund:

|  | Par Value   | Mkt. Val. |
|--|-------------|-----------|
| 60 shares Patterson Bridge Co.         | \$ 1,500.00 | no bid    |
| 22 shares Pere Marquette Ry.<br>Common | 2,200.00    | \$ 192.50 |
| 11 shares Pere Marquette Ry.<br>Pfd.   | 1,100.00    | 269.50    |
| Ipswich Savings Bank Deposit           | 12,317.54   | 12,317.54 |

FREDERICK A. KIMBALL,

Treasurer.

## Brown School Fund

---

### Report of the Trustees for the Year 1941

#### Income:

|                               |             |             |
|-------------------------------|-------------|-------------|
| Balance January 1, 1941       | \$ 3,044.40 |             |
| Interest credited during year | 84.49       |             |
|                               | <hr/>       | \$ 3,128.89 |

#### Expenditures:

|                               |          |             |
|-------------------------------|----------|-------------|
| Accounts payable: A. B. C.    |          |             |
| Mulholland for transportation |          |             |
| during 1941                   | \$ 90.00 |             |
| Balance December 31, 1941     | 3,038.89 |             |
|                               | <hr/>    | \$ 3,128.89 |

Respectfully submitted,

by the Trustees:

CHESTER A. BOLLES

J. PERRY SMITH, JR.

J. WARREN HORTON, Clerk

## Agent's W. P. A. Report

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To the Honorable Board of Selectmen:

Gentlemen:

I herewith submit my report as Sponsor's W. P. A. Agent for the year ending December 31, 1941.

During the past year, insofar as I have been able to do so, I have carried on the W. P. A. Program in keeping with the recommendations of the Committee appointed to study future W. P. A. Projects in the Town of Ipswich.

The Fellow's Road Water Extension Project and the Argilla Road Drainage Project carried over from last year were completed during the first of the year.

The Argilla Road Water Extension Project was then started and carried on until conditions were suitable to start the construction of the causeway on lower East Street.

The construction of the East Street Causeway was started in June and was carried on until November 9. In order to improve existing conditions, an entirely new layout was made across the marsh at this point, eliminating dangerous curves and raising the grade to a point above high-water mark under normal conditions. Under the new layout the roadway across the marsh was shortened considerably. An additional six hundred feet of roadway, not originally included in the project, was constructed on the south end of the causeway, and a drainage system six hundred feet long was installed at this point. This additional work has greatly improved this section of the

road by removing two high banks on each side of the road and widening it in such a manner that very bad snow drifts will be eliminated in the future. Anticipating that some settling would occur during the winter and spring months, I have not had this project closed out, but have suspended it so that some additional work can be done in the spring of 1942. I would recommend that the causeway be brought up to grade in places where settling has occurred and that the shoulders of the road be re-graded and an application of Tarvia and pea stone be applied. The Federal Government made an allotment to assist the town in the purchase of materials required for the construction of this road, and the engineering costs were cut to a minimum due to the assistance of engineers from the Department of Public Works, whose advice and cooperation were of great value in connection with the operation of this project.

In November the workers were transferred back to the Argilla Road Water Extension Project and at the present time are engaged in the completion of this Project. Working under favorable weather conditions this project should be completed during the spring months.

Early in the year I anticipated that there would not only be an increase in the price of materials but that they would be difficult to secure and, therefore, I ordered materials enough to practically complete this project. By so doing, I not only was able to save a considerable amount on the cost of materials, but I made sure that enough materials were made available to complete the project. I also was able to get the Federal Government to make a contribution towards the cost of some of the water pipe used on this project.

The completion of the Argilla Road Water Extension Project will not only add greatly to the assets of the Water Department but will give this part of the Town a long needed water supply system which will result in better water supply,

increased fire protection and a decrease in insurance rates to the residents of this part of the town. The completion of this project practically completes the water supply system in the Town of Ipswich and, together with other water supply extensions completed under Federal Works Projects, gives to the Water Department extensions valued at thousands of dollars that the town would never have been able to undertake without the assistance of Federal Funds.

Due to a curtailment of the W. P. A. Program by the Federal Government, the Sewing Project, the Clam Reseeding Project and the Library Project, as well as the Nursery School Project, were closed the last of June.

In accepting the appointment as Town Accountant, my resignation as Sponsor's W. P. A. Agent will take effect upon the election of a new member of the Board of Selectmen. In order that there will be no interruption of the W. P. A. Program, I have prepared and have had approved a sufficient number of Projects to carry the present number of workers well along in the year 1942.

There is at the present time set up in Washington a board known as the Federal Works Reserve Board for the purpose of drawing up a nation-wide program of public works projects to be carried on in the future. I recommend very strongly that the Town of Ipswich appoint a local Works Reserve Committee to study this problem, and prepare plans and specifications so that the Town of Ipswich will be in a position to take full advantage of any program that the Federal Government might embark upon after the present world wide conflict, when we will probably see an unemployment situation far worse than the one that existed at the start of the C. W. A. I feel that the Town of Ipswich would be very lax not to take some action in regard to a matter that might be of great importance to us in the near future. I advise very strongly that the town

give very serious consideration to preparing plans and specifications for the construction of a sewerage system, the construction of a parking place, a new Town Hall, and a project for the general improvement and beautification of the grounds surrounding the new High School, to include the construction of a retaining wall around the entire water front, with the reconstruction of the Green Street Dam, together with the improvement of the area now used as a town dump and the erection of permanent bleachers at the football field.

Respectfully submitted,

**BRAINARD C. WALLACE,**

**Sponsor's W. P. A. Agent.**



## Selectmen's Report

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To the Citizens of Ipswich:

During the year, the Board of Selectmen have at all times tried to solve matters coming before them in the interests of the Town at large. We have tried to keep in very close touch with the expenditures of the departments that come under our control, with the result that we have been able to finish the year within the amounts appropriated, and in some departments we have finished the year with sizable unexpended balances.

All department heads over which the Selectmen have control have filed their individual reports and they have been approved by the Board of Selectmen and will be found in this Annual Report. The Board is quite satisfied with the manner in which these departments have been operated and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum. The Board of Selectmen, in preparing their budgets for 1942, have endeavored to keep them at the lowest possible figure, and we feel that the amounts requested are needed to carry on the work in an efficient manner.

During the year the Board has attended all public hearings where matters of interest to the Town of Ipswich were discussed and has labored at all times, together with the Town Counsel, to put forward all claims of Ipswich to the end that we might receive a fair proportionate part of whatever was to be expended from outside sources.

At the last special town meeting a motion was made and carried that the Town Report for this year be printed in detail. While this was merely an expression of opinion vote and the

Board of Selectmen were in no way legally bound to comply with the vote, it was, however, the intention of the Board to comply with it. Since then conditions have arisen which make it impossible to get out a report in detail. It is only after many long and tiresome hours during the past two months by those responsible in assembling the necessary information required for a town report that we feel with any assurance that the Town Report will be in the hands of the citizens before the Annual Town Meeting. During the past few years there has been a great deal of discussion in regard to the manner in which the Town Report should be printed, and with this in mind the Board of Selectmen has inserted an article in the Warrant so that the Town can decide once and for all, just what they would like to have done relating to the printing of the report.

An audit of the accounts of the Town is being conducted by the State Examiners and we feel at this time that the audit will be completed in time to be inserted in the Town Report.

During the year work has been carried on under Chapter 90 Maintenance and Construction. Some new construction was completed on Topsfield Road and Linebrook Road received a resurfacing of Tarvia and peastone at various locations where it was most needed. This work was carried out under the supervision of the Engineer from the Department of Public Works, in cooperation with the Superintendent of Streets. We regret that no money will be available for Chapter 90 Construction during the year 1942. The Board feels that the condition of the roads coming under the category of Chapter 90 Construction are in fairly good condition; therefore, we make no request for Chapter 90 Maintenance funds during 1942.

An article will appear in the warrant for the Annual Town Meeting requesting some action to be taken in regard to the condition of Labor-in-Vain Road Bridge. For the past two years, the Board of Selectmen have called to the attention

of the citizens the condition of this bridge and we feel that some work will have to be done on it this year. The Chairman of the Board has had plans prepared and has contacted the Department of Bridges on this matter, and we hope to have some information and figures available to place before the citizens at the Town Meeting.

Your Board wishes to call your attention to the increased activities in the Town Hall. Demands are being made each year for additional space in the building by various organizations and departments. Your Board has allocated the Selectmen's Room to the Board of Assessors and their office will be occupied by the Board of Health who have long wanted quarters of their own. The Board of Selectmen will hold its regular meetings in the Accountant's office and all hearings to be conducted by the Board will be held in the Court Room. The Board feels that some work should be done this year in the office occupied by the Town Treasurer. The set-up in this office is entirely unsatisfactory at the present time to carry on the business of that office in an efficient and businesslike way. Due to the fact that the Budget for the Town Hall includes only enough money for ordinary repairs, we are inserting a special article in the warrant asking for an appropriation to make changes in this office and to take care of expenses required by the moving of the Assessors and the Board of Health.

Inasmuch as some of the offices of the Town Hall will be used evenings and in view of the fact that many of the heads of the various Civilian Defense Committees will be using the Hall and some of the offices, it will be necessary to make arrangements to black out the building. In a building of this size, this is apt to cost a considerable amount which cannot be taken out of the limited Town Hall appropriation.

During the year your Board appointed J. Perry Smith, Jr. to head and organize a Civilian Defense Committee in this

town. This is an important assignment and one that carries a great deal of responsibility. While no one is in a position at the present time to know just what will be required to supply and equip such an organization, we must all face the fact that it will become necessary to make sizable appropriations to carry on the work of this organization. When we read and hear of events happening in other parts of the world, where countless thousands of lives are being lost and millions of dollars worth of property is being destroyed through neglect to provide for adequate protection when warned by competent persons who were in a position to know that their recommendations were right, let us not place ourselves in the position where we are going to measure the protection and safety of our citizens and their property in dollars and cents. The men and women who comprise our Civilian Defense organization are giving their time and their efforts so that an efficient organization will be set up for the protection of our town in case of trouble, and it is the duty and obligation of the citizens to appropriate a sufficient sum of money to provide for the proper equipment to carry on their work. The Board of Selectmen have ordered all department heads to cooperate with the Civilian Defense organization and to place all of their equipment at its disposal if and when needed, and we appeal to every citizen in the Town to cooperate with this organization.

BRAINARD C. WALLACE, Chairman

WALLACE J. LATHROP

BERNARD M. SULLIVAN



## Report of the Town Treasurer

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To the citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1941 is herewith submitted.

|  |              |              |
|--|--------------|--------------|
| Balance, January 1, 1941                       | \$ 82,468.89 |              |
|  | <hr/>        | \$ 82,468.89 |
| Receipts (January 1 to November 1, 1941)       |              | 606,823.04   |
|  |              | <hr/>        |
|  |              | 689,291.93   |
| Expenditures (January 1 to November 1, 1941)   |              | 542,636.79   |
|  |              | <hr/>        |
|  |              | 146,655.14   |
|  |              | =====        |
| Balance, November 1, 1941                      | 146,655.14   |              |
|  | <hr/>        |              |
|  |              | 146,655.14   |
| Receipts (November 1 to December 31, 1941)     |              | 230,658.85   |
|  |              | <hr/>        |
|  |              | 377,313.99   |
| Expenditures (November 1 to December 31, 1941) |              | 309,997.85   |
|  |              | <hr/>        |
| Balance, December 31, 1941                     |              | \$ 67,316.14 |
|  |              | =====        |

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report of the Town Accountant.

The borrowing capacity of the town for temporary revenue loans was \$296,180.47. Of this amount the sum of \$250,000 was borrowed.

There are five (5) notes outstanding, in the amount of \$100,000, held by the Second National Bank of Boston. This amount is the same as was unpaid on temporary loans in 1940.

Receipts during the year 1941 were \$62,072.19 more than the year 1940. Disbursements during the year 1941 were \$80,881.03 more than the year 1940. Expenditures during the year involved the issuance of 16,532 checks.

Respectfully submitted,

ELWYN F. McCARTHY

Treasurer.

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## Temporary Auditor's Statement

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I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid from December 13 to December 31, 1941, and find them to agree with the Treasurer's Warrants.

BRAINARD C. WALLACE,

Temporary Auditor,

Town of Ipswich.

Ipswich, February 16, 1942

Essex, ss.

Then personally appeared Brainard C. Wallace, Temporary Auditor of the Town of Ipswich, and made oath that the above statement by him is true.

Before me:-

*Edward S. Cogswell*

Justice of the Peace

My Commission expires July 10, 1947



## Tax Collector's Report

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### MOTOR VEHICLE EXCISE

#### Levy of 1932

|                               |                 |              |
|-------------------------------|-----------------|--------------|
| Outstanding January 1, 1941   | \$ 90.16        |              |
| Collections                   |                 | \$ 12.29     |
| Outstanding December 31, 1941 |                 | 77.87        |
|                               | <u>\$ 90.16</u> | <u>90.16</u> |
|                               | =====           | =====        |

### MOTOR VEHICLE EXCISE

#### Levy of 1933

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 210.71        |                  |
| Refund                        | 10.75            |                  |
| Collections                   |                  | \$ 18.78         |
| Due from James D. Reilly      |                  | 4.20             |
| Outstanding December 31, 1941 |                  | 198.48           |
|                               | <u>\$ 221.46</u> | <u>\$ 221.46</u> |
|                               | =====            | =====            |

### MOTOR VEHICLE EXCISE

#### Levy of 1934

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 330.72        |                  |
| Collections                   |                  | \$ 26.45         |
| Due from James D. Reilly      |                  | 12.28            |
| Outstanding December 31, 1941 |                  | 291.99           |
|                               | <u>\$ 330.72</u> | <u>\$ 330.72</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1935

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 294.45        |                  |
| Collections                   |                  | \$ 27.18         |
| Due from James D. Reilly      |                  | 4.00             |
| Outstanding December 31, 1941 |                  | 263.27           |
|                               | <u>\$ 294.45</u> | <u>\$ 294.45</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1936

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 569.44        |                  |
| Collections                   |                  | \$ 31.11         |
| Due from James D. Reilly      |                  | 53.28            |
| Outstanding December 31, 1941 |                  | 485.05           |
|                               | <u>\$ 569.44</u> | <u>\$ 569.44</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1937

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 714.97        |                  |
| Collections                   |                  | \$ 61.18         |
| Due from James D. Reilly      |                  | 23.34            |
| Outstanding December 31, 1941 |                  | 630.45           |
|                               | <u>\$ 714.97</u> | <u>\$ 714.97</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1938

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 521.66        |                  |
| Collections                   |                  | \$ 24.28         |
| Duplicate Refund Adjusted     |                  | 4.12             |
| Due from James D. Reilly      |                  | 12.54            |
| Outstanding December 31, 1941 |                  | 480.72           |
|                               | <u>\$ 521.66</u> | <u>\$ 521.66</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1939

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 532.32        |                  |
| Refunds                       | 5.10             |                  |
| Collections                   |                  | \$ 124.87        |
| Due from James D. Reilly      |                  | 8.00             |
| Outstanding December 31, 1941 |                  | 404.55           |
|                               | <u>\$ 537.42</u> | <u>\$ 537.42</u> |
|                               | =====            | =====            |

## MOTOR VEHICLE EXCISE

## Levy of 1940

|                               |                   |                    |
|-------------------------------|-------------------|--------------------|
| Outstanding January 1, 1941   | \$1,296.20        |                    |
| Refunds                       | 68.76             |                    |
| Collections                   |                   | \$ 931.87          |
| Abatements                    |                   | 38.99              |
| Due from James D. Reilly      |                   | 4.00               |
| Outstanding December 31, 1941 |                   | 390.10             |
|                               | <u>\$1,364.96</u> | <u>\$ 1,364.96</u> |
|                               | =====             | =====              |

## MOTOR VEHICLE EXCISE

## Levy of 1941

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Commitments                   | \$14,783.06        |                    |
| Refunds                       | 308.11             |                    |
| Collections                   |                    | \$12,739.39        |
| Abatements                    |                    | 678.49             |
| Due from James D. Reilly      |                    | 4.00               |
| Outstanding December 31, 1941 |                    | 1,669.29           |
|                               | <u>\$15,091.17</u> | <u>\$15,091.17</u> |
|                               | =====              | =====              |

## TAXES

## Levy of 1933

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Transferred to Tax Title in error | \$ 120.60        |                  |
| Overpayment to be refunded        | 13.24            |                  |
| Taxes 1935 reported as 1933       | 17.11            |                  |
| Taxes 1936 reported as 1933       | 13.20            |                  |
| Due from James D. Reilly          |                  | \$ 43.55         |
| Outstanding December 31, 1941     |                  | 120.60           |
|                                   | <u>\$ 164.15</u> | <u>\$ 164.15</u> |
|                                   | =====            | =====            |

## TAXES

## Levy of 1934

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 124.25        |                  |
| Transferred to Tax Title in error | 329.18           |                  |
| Tax Title Disclaimer              | 82.98            |                  |
| Collections                       |                  | \$ 10.00         |
| Abatements                        |                  | 20.00            |
| Due from James D. Reilly          |                  | 185.00           |
| Outstanding December 31, 1941     |                  | 321.41           |
|                                   | <u>\$ 536.41</u> | <u>\$ 536.41</u> |
|                                   | =====            | =====            |

## TAXES

## Levy of 1935

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 80.47         |                  |
| Overpayment to be refunded        | 10.00            |                  |
| Transferred to Tax Title in error | 492.32           |                  |
| Tax Title Disclaimer              | 150.15           |                  |
| Collections                       |                  | \$ 19.97         |
| Abatements                        |                  | 6.00             |
| Taxes 1935 reported as 1933       |                  | 17.11            |
| Due from James D. Reilly          |                  | 296.45           |
| Outstanding December 31, 1941     |                  | 393.41           |
|                                   | <u>\$ 732.94</u> | <u>\$ 732.94</u> |
|                                   | =====            | =====            |

## TAXES

## Levy of 1936

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 117.90        |                  |
| Overpayment to be refunded        | 4.00             |                  |
| Transferred to Tax Title in error | 356.80           |                  |
| Tax Title Disclaimer              | 154.00           |                  |
| Collections                       |                  | \$ 25.90         |
| Abatements                        |                  | 8.00             |
| Taxes 1936 reported as 1933       |                  | 13.20            |
| Due from James D. Reilly          |                  | 259.20           |
| Outstanding December 31, 1941     |                  | 326.40           |
|                                   | <u>\$ 632.70</u> | <u>\$ 632.70</u> |
|                                   | =====            | =====            |

## TAXES

## Levy of 1937

|                             |           |
|-----------------------------|-----------|
| Outstanding January 1, 1941 | \$ 403.53 |
|-----------------------------|-----------|

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Overpayment adjusted              | .10              |                  |
| Transferred to Tax Title in error | 338.98           |                  |
| Tax Title Disclaimer              | 135.10           |                  |
| Collections                       |                  | \$ 43.37         |
| Abatements                        |                  | 17.58            |
| Transferred to Tax Title          |                  | 248.28           |
| Due from James D. Reilly          |                  | 191.28           |
| Outstanding December 31, 1941     |                  | 377.20           |
|                                   | <u>\$ 877.71</u> | <u>\$ 877.71</u> |
|                                   | =====            | =====            |

## POLL

## Levy of 1938

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 293.56        |                  |
| Collections                   |                  | \$ 33.56         |
| Abatements                    |                  | 28.00            |
| Due from James D. Reilly      |                  | 16.00            |
| Outstanding December 31, 1941 |                  | 216.00           |
|                               | <u>\$ 293.56</u> | <u>\$ 293.56</u> |
|                               | =====            | =====            |

## REAL ESTATE AND PERSONAL

## Levy of 1938

|                                   |             |             |
|-----------------------------------|-------------|-------------|
| Outstanding January 1, 1941       | \$10,450.84 |             |
| Refunds                           | 52.53       |             |
| Transferred to Tax Title in error | 1,157.20    |             |
| Tax Title Disclaimer              | 156.80      |             |
| Abatement cancelled               | 44.80       |             |
| Collections                       |             | \$ 6,333.61 |
| Abatements                        |             | 683.06      |
| Transferred to Tax Title          |             | 2,803.30    |
| Due from James D. Reilly          |             | 432.47      |



|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Outstanding December 31, 1941 |                    | 1,609.73           |
|                               | <u>\$11,862.17</u> | <u>\$11,862.17</u> |
|                               | =====              | =====              |

### POLL

#### Levy of 1939

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 287.46        |                  |
| Refund                        | 2.00             |                  |
| Collections                   |                  | \$ 54.58         |
| Abatements                    |                  | 18.00            |
| Due from James D. Reilly      |                  | 2.00             |
| Outstanding December 31, 1941 |                  | 214.88           |
|                               | <u>\$ 289.46</u> | <u>\$ 289.46</u> |
|                               | =====            | =====            |

### PERSONAL

#### Levy of 1939

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Outstanding January 1, 1941   | \$ 4,930.27        |                    |
| Refund                        | 7.08               |                    |
| Overpayment to be refunded    | 5.07               |                    |
| Due from James D. Reilly      |                    | \$ , 34.38         |
| Collections                   |                    | 3,693.07           |
| Outstanding December 31, 1941 |                    | 1,214.97           |
|                               | <u>\$ 4,942.42</u> | <u>\$ 4,942.42</u> |
|                               | =====              | =====              |

### REAL ESTATE

#### Levy of 1939

|                             |             |
|-----------------------------|-------------|
| Outstanding January 1, 1941 | \$30,329.69 |
| Overpayment refunded        | 1.00        |

|                                   |                    |                    |
|-----------------------------------|--------------------|--------------------|
| Overpayment adjusted              | .24                |                    |
| Transferred to Tax Title in error | 963.60             |                    |
| Tax Title Disclaimer              | 137.52             |                    |
| Collections                       |                    | \$21,669.35        |
| Abatements                        |                    | 36.76              |
| Transferred to Tax Title          |                    | 2,463.88           |
| Due from James D. Reilly          |                    | 2,228.09           |
| Outstanding December 31, 1941     |                    | 5,033.97           |
|                                   | <u>\$31,432.05</u> | <u>\$31,432.05</u> |
|                                   | =====              | =====              |

## POLL

## Levy of 1940

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding January 1, 1941   | \$ 545.22        |                  |
| Refunds                       | 10.00            |                  |
| Overpayment to be refunded    | 2.00             |                  |
| Due from James D. Reilly      |                  | \$ 2.00          |
| Collections                   |                  | 148.00           |
| Abatements                    |                  | 90.00            |
| Outstanding December 31, 1941 |                  | 317.22           |
|                               | <u>\$ 557.22</u> | <u>\$ 557.22</u> |
|                               | =====            | =====            |

## PERSONAL

## Levy of 1940

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Outstanding January 1, 1941   | \$ 6,442.00        |                    |
| Collections                   |                    | \$ 4,056.34        |
| Due from James D. Reilly      |                    | 74.68              |
| Outstanding December 31, 1941 |                    | 2,310.98           |
|                               | <u>\$ 6,442.00</u> | <u>\$ 6,442.00</u> |
|                               | =====              | =====              |

## REAL ESTATE

## Levy of 1940

|                                   |             |             |
|-----------------------------------|-------------|-------------|
| Outstanding January 1, 1941       | \$71,043.38 |             |
| Refunds                           | 121.59      |             |
| Overpayments to be refunded       | 60.60       |             |
| Transferred to Tax Title in error | 339.98      |             |
| Commitment in excess              |             | \$ .28      |
| Collections                       |             | 38,425.15   |
| Transferred to Tax Title          |             | 5,748.19    |
| Abatements                        |             | 455.97      |
| Due from James D. Reilly          |             | 3,661.95    |
| Outstanding December 31, 1941     |             | 23,274.01   |
|                                   | <hr/>       | <hr/>       |
|                                   | \$71,565.55 | \$71,565.55 |
|                                   | =====       | =====       |

## POLL

## Levy of 1941

|                                  |             |             |
|----------------------------------|-------------|-------------|
| Commitment                       | \$ 4,222.00 |             |
| Refunds                          | 4.00        |             |
| Overpayment to be refunded       | 4.00        |             |
| Payment in advance of Commitment |             | \$ 2.00     |
| Collections                      |             | 3,463.00    |
| Abatements                       |             | 392.00      |
| Due from James D. Reilly         |             | 2.00        |
| Outstanding December 31, 1941    |             | 371.00      |
|                                  | <hr/>       | <hr/>       |
|                                  | \$ 4,230.00 | \$ 4,230.00 |
|                                  | =====       | =====       |

## PERSONAL

## Levy of 1941

|            |             |
|------------|-------------|
| Commitment | \$19,820.10 |
|------------|-------------|

|                               |             |             |
|-------------------------------|-------------|-------------|
| Overpayment to be refunded    | 7.70        |             |
| Collections                   |             | \$14,972.08 |
| Abatements                    |             | 11.55       |
| Due from James D. Reilly      |             | 68.34       |
| Outstanding December 31, 1934 |             | 4,775.83    |
|                               | <hr/>       | <hr/>       |
|                               | \$19,827.80 | \$19,827.80 |
|                               | <hr/>       | <hr/>       |

## REAL ESTATE

## Levy of 1941

|                               |              |              |
|-------------------------------|--------------|--------------|
| Commitments                   | \$248,325.70 |              |
| Refunds                       | 162.24       |              |
| Overpayments to be refunded   | 90.98        |              |
| Collections                   |              | \$183,725.47 |
| Abatements                    |              | 2,959.37     |
| Due from James D. Reilly      |              | 1,935.96     |
| Outstanding December 31, 1941 |              | 59,958.12    |
|                               | <hr/>        | <hr/>        |
|                               | \$248,578.92 | \$248,578.92 |
|                               | <hr/>        | <hr/>        |

## TAX TITLE ACCOUNT

|                                 |             |             |
|---------------------------------|-------------|-------------|
| Tax Titles on hand              |             |             |
| January 1, 1941                 | \$42,465.14 |             |
| Added to Tax Titles             | 12,157.91   |             |
| Real Estate Tax credited to     |             |             |
| Tax Title                       | 76.40       |             |
| Interest credited to Tax Title  | 27.65       |             |
| Overpayments to be refunded     | 35.00       |             |
| Tax Titles Redeemed             |             | \$ 6,970.03 |
| Tax Title Possession            |             | 1,677.33    |
| Due from James D. Reilly        |             | 6,128.41    |
| Erroneous Transfer to Tax Title |             | 5,408.18    |

|                                      |                    |
|--------------------------------------|--------------------|
| Tax Titles on hand December 31, 1941 | 34,578.15          |
| <u>\$54,762.10</u>                   | <u>\$54,762.10</u> |
| =====                                | =====              |

### TAX TITLE ACCOUNT

#### Water

|                                      |                    |                    |
|--------------------------------------|--------------------|--------------------|
| Tax Titles on hand                   |                    |                    |
| January 1, 1941                      | \$ 2,032.56        |                    |
| Added to Tax Titles                  | 391.49             |                    |
| Tax Titles Redeemed                  |                    | \$ 178.14          |
| Due from James D. Reilly             |                    | 4.85               |
| Erroneous Transfer to Tax Title      |                    | 362.77             |
| Tax Titles on hand December 31, 1941 |                    | 1,878.29           |
|                                      | <u>\$ 2,424.05</u> | <u>\$ 2,424.05</u> |
|                                      | =====              | =====              |

### WATER LIENS ADDED TO TAXES 1937

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 260.09        |                  |
| Refund                            | 2.00             |                  |
| Overpayment to be refunded        | 25.52            |                  |
| Transferred to Tax Title in error | 107.20           |                  |
| Due from James D. Reilly          |                  | \$ 112.46        |
| Transferred to Tax Title          |                  | 86.94            |
| Outstanding December 31, 1941     |                  | 195.41           |
|                                   | <u>\$ 394.81</u> | <u>\$ 394.81</u> |
|                                   | =====            | =====            |

### WATER LIENS ADDED TO TAXES 1938

|                             |           |           |
|-----------------------------|-----------|-----------|
| Outstanding January 1, 1941 | \$ 559.73 |           |
| Due from James D. Reilly    |           | \$ 134.66 |

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Collections                       |                  | 50.67            |
| Transferred to Tax Title          |                  | 275.70           |
| Transferred to Tax Title in error | 212.80           |                  |
| Outstanding December 31, 1941     |                  | 311.50           |
|                                   | <u>\$ 772.53</u> | <u>\$ 772.53</u> |
|                                   | =====            | =====            |

## WATER LIENS ADDED TO TAXES 1939

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 823.40        |                  |
| Transferred to Tax Title in error | 27.34            |                  |
| Tax Title Disclaimer              | 15.43            |                  |
| Collections                       |                  | \$ 254.59        |
| Transferred to Tax Title          |                  | 28.85            |
| Outstanding December 31, 1941     |                  | 582.73           |
|                                   | <u>\$ 866.17</u> | <u>\$ 866.17</u> |
|                                   | =====            | =====            |

## WATER LIENS

1940

|                             |                  |                  |
|-----------------------------|------------------|------------------|
| Outstanding January 1, 1941 | \$ 959.03        |                  |
| Added to Taxes 1941         |                  | \$ 959.03        |
|                             | <u>\$ 959.03</u> | <u>\$ 959.03</u> |
|                             | =====            | =====            |

## WATER LIENS ADDED TO TAXES 1941

|                          |           |         |
|--------------------------|-----------|---------|
| Water Liens outstanding  |           |         |
| January 1, 1941          | \$ 959.03 |         |
| Due from James D. Reilly |           | \$ 8.00 |
| Collections              |           | 97.81   |



|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Outstanding December 31, 1941 |                  | 853.22           |
|                               | <u>\$ 959.03</u> | <u>\$ 959.03</u> |
|                               | =====            | =====            |

## WATER LIENS

1941

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Commitment                    | \$ 1,543.07        |                    |
| Outstanding December 31, 1941 |                    | \$ 1,543.07        |
|                               | <u>\$ 1,543.07</u> | <u>\$ 1,543.07</u> |
|                               | =====              | =====              |

## MOTH

Levy of 1934

|                               |                 |                 |
|-------------------------------|-----------------|-----------------|
| Outstanding January 1, 1941   | \$ 35.10        |                 |
| Abatements                    |                 | \$ 20.40        |
| Outstanding December 31, 1941 |                 | 14.70           |
|                               | <u>\$ 35.10</u> | <u>\$ 35.10</u> |
|                               | =====           | =====           |

## MOTH

Levy of 1936

|                               |                |                |
|-------------------------------|----------------|----------------|
| Outstanding January 1, 1941   | \$ 8.05        |                |
| Abatements                    |                | \$ 7.35        |
| Outstanding December 31, 1941 |                | .70            |
|                               | <u>\$ 8.05</u> | <u>\$ 8.05</u> |
|                               | =====          | =====          |

## MOTH

## Levy of 1937

|                                   |       |       |          |
|-----------------------------------|-------|-------|----------|
| Outstanding January 1, 1941       | \$    | 23.49 |          |
| Transferred to Tax Title in error |       | .75   |          |
| Abatements                        | \$    |       | 21.69    |
| Transferred to Tax Title          |       |       | 1.35     |
| Outstanding December 31, 1941     |       |       | 1.20     |
|                                   | \$    | 24.24 | \$ 24.24 |
|                                   | ===== |       | =====    |

## MOTH

## Levy of 1938

|                             |       |       |       |
|-----------------------------|-------|-------|-------|
| Outstanding January 1, 1941 | \$    | 22.35 |       |
| Collections                 | \$    |       | 11.35 |
| Abatements                  |       |       | 7.75  |
| Transferred to Tax Title    |       |       | 3.25  |
|                             | \$    | 22.35 | 22.35 |
|                             | ===== |       | ===== |

## MOTH

## Levy of 1939

|                               |       |        |           |
|-------------------------------|-------|--------|-----------|
| Outstanding January 1, 1941   | \$    | 345.45 |           |
| Collections                   | \$    |        | 60.60     |
| Abatements                    |       |        | 104.50    |
| Transferred to Tax Title      |       |        | 8.75      |
| Due from James D. Reilly      |       |        | 100.25    |
| Outstanding December 31, 1941 |       |        | 71.35     |
|                               | \$    | 345.45 | \$ 345.45 |
|                               | ===== |        | =====     |

## MOTH

## Levy of 1940

|                                   |                  |                  |
|-----------------------------------|------------------|------------------|
| Outstanding January 1, 1941       | \$ 340.70        |                  |
| Transferred to Tax Title in error | .50              |                  |
| Collections                       |                  | \$ 158.30        |
| Transferred to Tax Title          |                  | 4.00             |
| Due from James D. Reilly          |                  | 1.25             |
| Outstanding December 31, 1941     |                  | 177.65           |
|                                   | <u>\$ 341.20</u> | <u>\$ 341.20</u> |
|                                   | =====            | =====            |

## MOTH

## Accounts Receivable 1940

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Outstanding January 1, 1941   | \$ 1,437.90        |                    |
| Collections                   |                    | \$ 513.70          |
| Added to Taxes 1941           |                    | 839.45             |
| Outstanding December 31, 1941 |                    | 84.75              |
|                               | <u>\$ 1,437.90</u> | <u>\$ 1,437.90</u> |
|                               | =====              | =====              |

## MOTH

## Levy of 1941

|                               |                  |                  |
|-------------------------------|------------------|------------------|
| Commitment                    | \$ 839.45        |                  |
| Collections                   |                  | \$ 609.35        |
| Outstanding December 31, 1941 |                  | 230.10           |
|                               | <u>\$ 839.45</u> | <u>\$ 839.45</u> |
|                               | =====            | =====            |

## MOTH

## Accounts Receivable 1941

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| Commitment                    | \$ 2,037.40        |                    |
| Collections                   |                    | \$ 20.00           |
| Outstanding December 31, 1941 |                    | 2,017.40           |
|                               | <u>\$ 2,037.40</u> | <u>\$ 2,037.40</u> |
|                               | == == == ==        | == == == ==        |

# LIABILITIES

## Bonds and Notes Payable

|      | Tax Title<br>Loan | Tax Title<br>Loan | High School<br>Equipment | Burley<br>School | Emergency<br>Loan | Shatswell<br>School | Highway<br>Equipment | High School<br>Loan |
|------|-------------------|-------------------|--------------------------|------------------|-------------------|---------------------|----------------------|---------------------|
|      | 1939              | 1940              | 1937                     | 1922             | 1939              | 1925                | 1941                 | 1935                |
| 1942 | 12,000.           | 7,000.            | 700.                     | 2,000.           | 3,000.            | 4,000.              | 2,400.               | 6,000.              |
| 1943 | .....             | .....             | .....                    | .....            | 3,000.            | 4,000.              | 2,400.               | 6,000.              |
| 1944 | .....             | .....             | .....                    | .....            | 2,000.            | 4,000.              | 2,400.               | 6,000.              |
| 1945 | .....             | .....             | .....                    | .....            | .....             | 4,000.              | 2,400.               | 6,000.              |
| 1946 | .....             | .....             | .....                    | .....            | .....             | .....               | 2,400.               | 6,000.              |
| 1947 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1948 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1949 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1950 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1951 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1952 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1953 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1954 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |
| 1955 | .....             | .....             | .....                    | .....            | .....             | .....               | .....                | 6,000.              |

Water and Electric Light Notes Payable

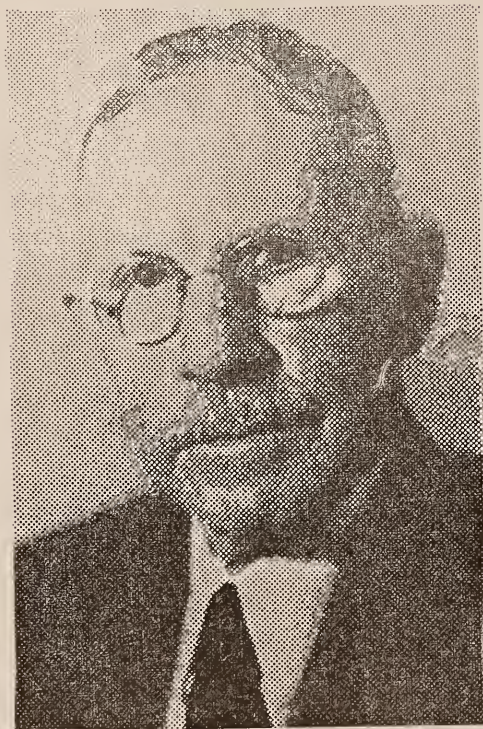
In Report of that Department

---

## A Tribute to Charles M. Kelly

### Finance Committee

1864



1941

Simplicity of life, dignity of manner, kindness to all about him; these are the things by which Charles M. Kelly will be remembered. Through his long career he was the good citizen of Ipswich, not the goodness which carries with it any self-consciousness but the conviction that living carries with it responsibilities to family, to Church, to civic life and to chosen profession; responsibilities which carry with them the sacrifice of time, of energy and the expenditure of endless patience.



He was for many years a valued member of the Town's Finance Committee, one of the most important group of town officials.

All these things Charles M. Kelly fulfilled in his generation. As Cashier, Vice President and Member of the Board of Directors of the First National Bank of Ipswich he came into personal contact with all sections of the town. Through these contacts men learned that banking could be more than a commerce in money, for quietly and with no direct reference these transactions of money and banking took on with them the conviction of honour, dignity, trust and mutual confidence.

Not because of his position in the First National Bank but for what he brought to that position and made it, the late Charles M. Kelly over a long period of years became a sort of custodian of all good causes in the town. If any, seeking for the common good, wished to raise funds or solicit contributions the first and decisive question would always be if Mr. Kelly would act as Treasurer. Once his approval was given and consent obtained the battle was more than half-won for every citizen of the Town knew that any organization or cause which obtained his services was sound and good.

And so he spent the long years of his life in the service of others. We of Ipswich accepted him almost as a habit and took his time and energy for granted.

It was only when death took him from among us that we fully realized how much of time, of patience and devotion had been given to others through him.

In a way death has not taken him from us for his good works, and the things he helped to build and to preserve still have and will continue to have something about them, something as delicate as a long perfume, which is the imprint of his personality.

The secret of his personality is a simple secret, but simple things are the hardest to capture in words. Perhaps it best can be stated in the phrase, Christian Gentleman. The core of his inner life was complete devotion to his Church and family and from the inspiration of these associations he radiated a strength, peace and calm in a hundred ways through his long and useful career.

To his family the sympathy of the entire community at their loss goes out and continues to go out. Their loss is a personal one and so also in another way and equally so is his loss to the town.

To men of the fine attainments of Charles M. Kelly eternal living is doubly given. He lives, we know, forever in that realm of being to which his whole life moved in preparation and he lives among us in cherished memories, eternal both.

---

## In Memoriam



Walter G. Brown

The Board of Water and Light Commissioners lost a valuable member in 1941 when death claimed Walter G. Brown.

---

TOWN OF IPSWICH

---

FORTY-EIGHTH

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS



FOR THE YEAR 1941

---

*Chronicle Publishing Co., Printers*  
*Ipswich, Mass.*



# Officers of the Water and Light Department

---

## TREASURER AND COLLECTOR

ELWYN F. McCARTHY

Town Hall Building

## DEPARTMENT OFFICERS

Manager of Light & Water Dept.

Charles A. Mallard

Chief Operator Power Plant

Earl D. Hardy

Line Supt., Light Dept.

Gordon Player

Construction Supt., Water Dept.

Stephen Woodman

Office Hours of Light and Water Dept.: 9:00 A. M. to  
5:00 P. M., except Saturdays; Saturday, 9:00 A. M., to 12:00

All bills payable to Town Treasurer

## COMMISSIONERS

J. E. COLE, JR., Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

GEORGE E. HODGKINS



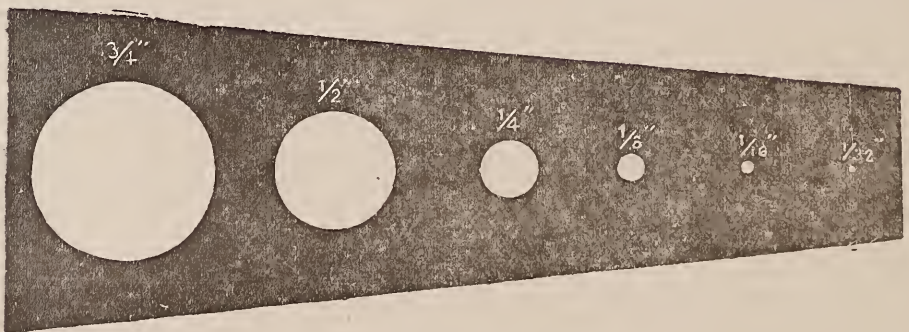
## CAUTION TO WATER TAKERS

---

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

|                          | Gallons<br>Per Day | Cost<br>Per Day |
|--------------------------|--------------------|-----------------|
| 1-2 in. stream consumes  | 10,800             | \$3.40          |
| 1-4 in. stream consumes  | 8,640              | 2.60            |
| 1-8 in. stream consumes  | 3,240              | 1.10            |
| 1-16 in. stream consumes | 1,080              | .30             |
| 1-32 in. stream consumes | 360                | .11             |



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FORTY-EIGHTH ANNUAL REPORT OF THE WATER  
AND ELECTRIC LIGHT COMMISSIONERS  
FOR THE YEAR 1941

---

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1941  
as follows:

WATER DEPARTMENT  
CONSTRUCTION

|                 |           |
|-----------------|-----------|
| New Well System | \$ 570.13 |
|-----------------|-----------|

Service Pipe

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 2,187.42 |
|----------------------------------|----------|

Pipe Lines

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 2,790.42 |
|----------------------------------|----------|

MAINTENANCE

Repairs Services

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 4,530.80 |
|----------------------------------|----------|

Repairs Pipe Lines

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 1,913.55 |
|----------------------------------|----------|

**Buildings and Grounds**

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 2,322.71 |
|----------------------------------|----------|

**Administration and Transportation**

|                                  |          |
|----------------------------------|----------|
| Paid out for materials and labor | 3,623.03 |
|----------------------------------|----------|

**Water Pumping**

|                          |          |
|--------------------------|----------|
| Paid out for electricity | 2,816.80 |
|--------------------------|----------|

**Note Payments**

|                         |          |
|-------------------------|----------|
| Notes paid by Treasurer | 3,000.00 |
|-------------------------|----------|

**Interest Payment**

|                        |        |
|------------------------|--------|
| Interest paid on notes | 832.50 |
|------------------------|--------|

**Pension**

|               |        |
|---------------|--------|
| R. B. Pickard | 243.00 |
|---------------|--------|

---

|  |              |
|--|--------------|
|  | \$ 24,830.36 |
|--|--------------|

## WATER DEPARTMENT

---

 1941

| Dr.                  |              | Cr.      |              |
|----------------------|--------------|----------|--------------|
| To amounts received: |              | By paid: |              |
| Meters               | \$ 23,125.79 | Orders   | \$ 20,981.45 |
| Little Neck          | 1,827.00     | Notes    | 3,000.00     |
| Miscellaneous        | 793.55       | Interest | 832.50       |
|                      |              | Refunds  | 16.41        |
|                      | <hr/>        |          | <hr/>        |
|                      | 25,746.34    |          | 24,830.36    |

|                   |           |
|-------------------|-----------|
| Water Liens added |           |
| to taxes 1938     | 50.67     |
| Water Liens added |           |
| to taxes 1939     | 254.59    |
| Water Liens added |           |
| to taxes 1941     | 97.81     |
| Water Liens added |           |
| to tax title      | 178.14    |
| Due from James D. |           |
| Reilly            | 271.97    |
|                   | <hr/>     |
|                   | 26,599.52 |

|                 |          |               |          |
|-----------------|----------|---------------|----------|
| Cash balance    |          | Cash balance  |          |
| January 1, 1941 | 5,677.72 | Dec. 31, 1941 | 7,446.88 |
|                 | <hr/>    |               | <hr/>    |
| \$ 32,277.24    |          | \$ 32,277.24  |          |

The Treasurer has the following bills for collection:

|                                 |             |              |
|---------------------------------|-------------|--------------|
| Meters                          | \$ 6,132.34 |              |
| Miscellaneous                   | 343.75      |              |
| Construction                    | 48.12       |              |
| Little Neck                     | 1,656.97    |              |
| Water liens added to taxes 1937 | 169.89      |              |
| Water liens added to taxes 1938 | 311.50      |              |
| Water liens added to taxes 1939 | 582.73      |              |
| Water liens added to taxes 1941 | 853.22      |              |
| Water liens added to tax title  | 1,878.29    |              |
| Water liens 1941                | 1,543.07    |              |
|                                 |             | <hr/>        |
|                                 |             | 13,519.88    |
| Commitment December 31, 1941    |             | 6,738.47     |
|                                 |             | <hr/>        |
|                                 |             | \$ 20,258.35 |
|                                 |             | =====        |

## BALANCE SHEET AS OF DECEMBER 31, 1941

## EXHIBIT A

## Assets:

## Plant Investment

|  |             |
|--|-------------|
| Engineering                                    | \$ 7,314.71 |
| Land Damages                                   | 8,044.12    |
| Pumping Station                                | 15,075.24   |
| Pumps and Machinery                            | 6,607.02    |
| Storage Basin                                  | 27,693.59   |
| Distribution Reservoir                         | 17,827.56   |
| Bull Brook Reservoir                           | 50,476.43   |
| New Well System                                | 570.13      |
| Pipe Lines                                     | 200,686.42  |
| Service Pipes                                  | 58,708.69   |
| Store House                                    | 178.70      |
| Department building                            | 2,367.97    |
| Miscellaneous                                  | 2,834.20    |
| Transportation equipment<br>and Air Compressor | 2,466.56    |

---

 400,851.34

 Less reserve for depreciation 161,428.02
 

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 Total Plant Investment \$239,423.32

 Cash \$ 7,446.88

Accounts receivable 20,171.02

Inventory (Estimate) 4,000.00

---

 Total current assets 31,617.90


---

 Total assets \$271,041.22



**Liabilities and Surplus:**

Appropriations from Tax levy for

note payments and construction \$24,083.03

Notes Payable 24,000.00

---

|                                      |              |
|--------------------------------------|--------------|
| Total Liabilities                    | \$ 48,083.03 |
| Ipswich Water Dept. property account | 206,340.29   |
| Surplus Exhibit C.                   | 16,617.90    |
|                                      | <hr/>        |
| Total Liabilities and Surplus        | \$271,041.22 |

## EXHIBIT B

Statement of Income and Expenses for Year Ending  
December 31, 1941

## Income:

|               |              |              |
|---------------|--------------|--------------|
| Meter rates   | \$ 25,058.54 |              |
| Fixture rates | 1,728.00     |              |
| Miscellaneous | 644.19       |              |
|               | <hr/>        |              |
| Total Income  |              | \$ 27,430.73 |

## Expenses:

|                                      |          |              |
|--------------------------------------|----------|--------------|
| Repairs services                     | 4,530.80 |              |
| Repairs pipe lines                   | 1,913.55 |              |
| Administration & transportation      | 3,608.62 |              |
| Maintenance station & grounds        | 2,322.71 |              |
| Electricity for pumps                | 2,816.80 |              |
| Interest paid                        | 832.50   |              |
| Ralph Pickard, Pension               | 243.00   |              |
|                                      | <hr/>    |              |
| Total expenses                       |          | 16,267.98    |
|                                      |          | <hr/>        |
| Net profit for the year to Exhibit C |          | \$ 11,162.75 |

## EXHIBIT C

## Statement of Operating Surplus for the Year Ending

December 31, 1941

|   |              |
|---|--------------|
| Balance December 30, 1940                   | \$ 14,003.12 |
| Add Net Profit for year 1941 from Exhibit B | 11,162.75    |
|   | <hr/>        |
|   | 25,165.87    |

## Deductions:

|  |             |              |
|--|-------------|--------------|
| Notes paid                               | \$ 3,000.00 |              |
| Construction paid from<br>operating cash | 5,547.97    |              |
|  | <hr/>       |              |
| Total deductions                         |             | 8,547.97     |
|  |             | <hr/>        |
| Balance to surplus Exhibit A             |             | \$ 16,617.90 |

# WATER DEPARTMENT LOANS

| Sold to                                 | Amount       | Rate | Date of Issue  | Matures |
|---|--------------|------|----------------|---------|
| Old Colony Trust Co.                    | 12,000.00    | 4%   | May 15, 1927   | 1942-47 |
| 1st & Ocean Nat. Bank<br>of Newburyport | 12,000.00    | 2½%  | April 15, 1938 | 1941-53 |
|   | <hr/>        |      |                |         |
|   | \$ 24,000.00 |      |                |         |

## SUPERINTENDENT'S REPORT

---

Following is the report for the year ending December 31, 1941:

### Main Pipes

The number of feet of mains laid to date and sizes are as follows:

|         |              |
|---------|--------------|
| 14 inch | 1,505        |
| 12 "    | 10,963       |
| 10 "    | 8,830        |
| 8 "     | 64,629       |
| 6 "     | 117,176      |
| 4 "     | 4,741        |
| 3 "     | 10,080       |
| 2 "     | 14,850       |
| 1 "     | 2,696        |
|         | <hr/>        |
|         | 235,470 feet |

A total of 44 miles 3150 feet

### Street Gates

|               |     |
|---------------|-----|
| Total now set | 255 |
|---------------|-----|

### Hydrants

|                     |       |
|---------------------|-------|
| On Town property    | 236   |
| On private property | 15    |
|                     | <hr/> |
| Total in use        | 251   |

## Service Pipes

There has been added 43 services during the year, making a total of 1,845. There were 34 of the old services renewed.

|                                   |                   |
|-----------------------------------|-------------------|
| Services in regular use           | 1538              |
| Summer services                   | 307               |
| Total                             | <hr/> 1845        |
| Service pipes on Town property    | 33,440 feet       |
| Service pipes on private property | 43,788 feet       |
| Total                             | <hr/> 77,228 feet |

These services are either cast iron, transite, lead, galv. iron or copper and in sizes from  $\frac{3}{4}$ " to 6 inch.

## Extension of Water Mains During Year

|               |                            |
|---------------|----------------------------|
| Appleton Park | 430 feet 6 inch cast iron  |
| Fellows Road  | 3908 feet 6 inch cast iron |
| Argilla Road  | 5280 feet 8 inch cast iron |

## Pumping Record for Year 1941

|  |                   |
|--|-------------------|
| Number hours pumps operated                            | 2342 hours        |
| Total number of gallons pumped                         | 120,499,100 gals. |
| Average amount of water used daily                     | 330,134 gals.     |
| Largest number of gallons pumped in any month was July | 14,879,800 gals.  |



# ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. H. output for the year 1941 and  
comparison with previous years

Kilowatts sold:

|                              | 1936             | 1937             | 1938             | 1939             | 1940             | 1941             |
|------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Number of domestic consumers | 1,797            | 1,832            | 2,127            | 1,916            | 1,986            | 2,028            |
| Number of commercial         | 227              | 223              | 162              | 234              | 285              | 278              |
|                              | <u>2,024</u>     | <u>2,055</u>     | <u>2,289</u>     | <u>2,150</u>     | <u>2,271</u>     | <u>2,306</u>     |
| Town of Rowley               | 232,400          | 351,000          | 377,700          | 410,800          | 417,400          | 450,100          |
| Town Buildings               | 47,748           | 64,361           | 72,005           | 154,126          | 74,082           | 62,368           |
| Water Dept. pumping          | 118,430          | 122,260          | 120,560          | 124,240          | 133,880          | 138,640          |
| Street lighting              | 229,300          | 225,520          | 238,760          | 244,390          | 280,920          | 283,169          |
| Station light and power      | 168,195          | 170,787          | 163,087          | 171,504          | 181,252          | 183,786          |
| Commercial light             | 214,022          | 258,955          | 316,870          | 377,767          |                  |                  |
| Commercial power             | 905,026          | 904,924          | 674,870          | 571,197          | 1,047,330        | 1,389,706        |
| Domestic lighting            | 829,546          | 936,851          | 1,074,340        | 1,193,717        | 1,301,825        | 1,412,388        |
|                              | <u>2,744,667</u> | <u>3,034,658</u> | <u>3,038,192</u> | <u>3,247,741</u> | <u>3,436,689</u> | <u>3,920,157</u> |
| Kilowatts unaccounted for    | 369,918          | 425,073          | 503,935          | 376,658          | 542,299          | 698,543          |
|                              | <u>3,114,585</u> | <u>3,459,731</u> | <u>3,542,127</u> | <u>3,624,399</u> | <u>3,978,988</u> | <u>4,618,700</u> |

# ELECTRIC LIGHT DEPARTMENT

## Balance Sheet as of December 31, 1941

### EXHIBIT A

| Assets                |                     | Liabilities and Surplus           |                     |
|-----------------------|---------------------|-----------------------------------|---------------------|
| Fixed Assets:         |                     | Notes Payable                     | \$ 16,000.00        |
| Plant Investment      | \$ 374,892.95       | Special Deposits                  | 4,563.66            |
| General Equipment     | 2,097.44            | Interest Accrued                  | 52.50               |
| Current Assets:       |                     | Loans Repayment                   | 221,000.00          |
| Cash                  | 8,161.68            | Construction appropriation repaid | 1,511.06            |
| Special Deposits      | 4,563.66            | Profit and Loss Balance           | 190,752.90          |
| Accounts Receivable   | 22,382.62           |                                   |                     |
| Material and Supplies | 8,924.27            |                                   |                     |
| Depreciation          | 12,857.50           |                                   |                     |
|                       | 56,889.73           |                                   |                     |
|                       | <u>\$433,880.12</u> |                                   | <u>\$433,880.12</u> |

### Plant Investment Account as of December 31, 1941

|   |                     |
|---|---------------------|
| Land                                    | \$ 684.00           |
| Structures                              | 62,110.01           |
| Internal Combustion engines             | 161,129.78          |
| Electric Auxiliaries                    | 18,691.91           |
| Transformer station & regulators        | 12,243.03           |
| Poles, fixtures and overhead conductors | 54,114.58           |
| Underground conductors                  | 8,286.72            |
| Consumers meters and installation       | 20,029.99           |
| Line transformers and installation      | 26,477.96           |
| Street lighting equipment               | 8,825.99            |
|   | <u>\$374,892.95</u> |

# STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 1941

## EXHIBIT B

### Operating Income:

|  |              |
|--|--------------|
| Metered sales to Private consumers ..... | \$ 91,937.35 |
| Municipal revenues .....                 | 19,442.48    |
|  | <hr/>        |
|  | \$111,379.83 |

### Operating Expenses:

|   |              |
|---|--------------|
| Station labor .....                     | \$ 12,211.00 |
| Engine fuel .....                       | 22,130.05    |
| Lubricants .....                        | 1,541.12     |
| Misc. station supplies & expenses ..... | 227.92       |
| Maintenance of station structures ..... | 39.75        |
| Maintenance of engines .....            | 241.80       |

|   |              |           |
|---|--------------|-----------|
| Maintenance of electrical equipment .....     | 90.81        |           |
| Maintenance of Auxiliaries .....              | 163.14       |           |
| Maintenance of outside lines & meters .....   | 15,167.87    |           |
| Maintenance of street light system .....      | 1,799.77     |           |
| Commercial salaries .....                     | 1,533.50     |           |
| New business expense .....                    | 518.75       |           |
| Salaries of Manager & commission .....        | 1,762.10     |           |
| General office supplies & expenses .....      | 1,241.94     |           |
| Insurance .....                               | 881.87       |           |
| Transportation expense .....                  | 1,318.58     |           |
| Depreciation .....                            | 12,857.50    |           |
|   |              | <hr/>     |
|   |              | 73,727.47 |
|   |              | <hr/>     |
| Gross income for the year .....               | \$ 37,652.36 |           |
| Interest paid on notes .....                  | 414.27       |           |
|   |              | <hr/>     |
| Net income transferred to profit & loss ..... | \$ 37,238.09 |           |

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C

PROFIT AND LOSS STATEMENT

| Dr.   |                   | Cr.                         |
|---|-------------------|-----------------------------|
| Surplus Applied to Depreciation   | \$ 10,277.79      | Credit Balance Jan. 1, 1941 |
| Notes paid  | 7,000.00          | Credit for Year 1941        |
| Paid to Town Treasurer in<br>Lieu of Taxes                                  | 11,000.00         | as Profit (Exhibit B)       |
| Balance from Exhibit A as<br>Profit in the Liability<br>and Surplus Account | 190,752.90        |                             |
|   | <u>219,030.69</u> |                             |
|   |                   | <u>\$219,030.69</u>         |

## ELECTRIC LIGHT STATEMENT

Elwyn F. McCarthy, Treasurer

1941

| Dr.                  |              | Cr.                |              |
|----------------------|--------------|--------------------|--------------|
| To amounts received: |              | By paid:           |              |
| Domestic Light       | \$ 50,139.80 | Orders             | \$134,405.23 |
| Domestic Light—      |              | Notes              | 7,000.00     |
| Little Neck          | 2,534.27     | Interest           | 432.50       |
| Commercial Light     | 39,941.52    | Refunds            | 992.37       |
| Town Buildings       | 2,027.73     |                    | <hr/>        |
| Water Pumping        | 2,816.80     |                    | \$142,830.10 |
| Miscellaneous        | 1,103.50     |                    |              |
| Town of Rowley       | 8,407.35     |                    |              |
|                      | <hr/>        |                    |              |
|                      | \$106,970.97 |                    |              |
| Street Lighting      |              | Transferred to De- |              |
| Appropriation        | 6,400.00     | preciation Fund    | 12,857.50    |
| Transferred from     |              | Transferred to     |              |
| Depreciation         |              | Maturing Debt by   |              |
| Fund                 | 43,540.70    | vote of Town       | 11,000.00    |
|                      | <hr/>        |                    | <hr/>        |
|                      | 156,911.67   |                    | 166,687.60   |
| Balance January 1,   |              | Balance December   |              |
| 1941                 | 17,937.61    | 31, 1941           | 8,161.68     |
|                      | <hr/>        |                    | <hr/>        |
|                      | \$174,849.28 |                    | \$174,849.28 |



The Treasurer has the following bills for collection:

|                              |             |              |
|------------------------------|-------------|--------------|
| Domestic Light               | \$ 9,329.27 |              |
| Town Buildings               | 25.63       |              |
| Commercial Light             | 2,426.33    |              |
| Miscellaneous                | 319.65      |              |
| Little Neck                  | 346.88      |              |
|                              | <hr/>       |              |
|                              |             | \$ 12,447.76 |
| Commitment December 31, 1941 |             | 10,661.11    |
|                              |             | <hr/>        |
|                              |             | \$ 23,108.87 |

### DEPRECIATION FUND

|  |              |
|--|--------------|
| Amount of Fund January 1, 1941               | \$ 43,540.70 |
| Transferred from Operating Cash Account 1941 | 12,857.50    |
|  | <hr/>        |
|  | 56,398.20    |
| Transferred to Construction Account          | 43,540.70    |
|  | <hr/>        |
|  | \$ 12,857.50 |

### SPECIAL ACCOUNT

#### Electric Light Meter Deposit Fund

1941

|  |             |
|--|-------------|
| Amount deposited in Ipswich Savings Bank |             |
| January 1, 1941                          | \$ 4,389.15 |
| Meter Receipts                           | 382.00      |
| Income                                   | 110.41      |
|  | <hr/>       |
|  | 4,881.56    |
| Refunds                                  | 318.00      |
|  | <hr/>       |
| Amount deposited in Ipswich Savings Bank | \$ 4,563.56 |
| December 31, 1941                        |             |

# ELECTRIC LIGHT DEPARTMENT LOANS

| Sold to                     | Amount      | Rate | Date of Issue  | No. Notes | Matures |
|-----------------------------|-------------|------|----------------|-----------|---------|
| Inst. Savings Newburyport   | \$ 6,000.00 | 3½ % | June 15, 1934  | 3         | 1942-44 |
| First National Bank, Boston | 10,000.00   | 1½ % | March 15, 1936 | 2         | 1942-43 |
| <hr/>                       |             |      |                |           |         |
| Total Outstanding           | \$16,000.00 |      |                |           |         |

| Year | Total<br>K.W.H.<br>output | K.W.H.<br>used for<br>Street<br>lights | Town<br>paid for<br>Street<br>lights | Cost per<br>K.W.H.<br>to average<br>Domestic<br>consumer |
|------|---------------------------|--|--------------------------------------|--|
| 1924 | 584568                    | 97445                                  | \$10,834.00                          | .12  |
| 1925 | 662012                    | 103855                                 | 11,014.00                            | .12  |
| 1926 | 716949                    | 115760                                 | 11,172.00                            | .11  |
| 1927 | 833290                    | 115265                                 | 10,990.00                            | .10  |
| 1928 | 949064                    | 156623                                 | 11,096.00                            | .09  |
| 1929 | 1093897                   | 231550                                 | 9,700.00                             | .09  |
| 1930 | 1417658                   | 239820                                 | 12,100.00                            | .07½   |
| 1931 | 1634098                   | 219140                                 | 10,000.00                            | .07½   |
| 1932 | 1593265                   | 222650                                 | 10,340.00                            | .07½   |
| 1933 | 1718691                   | 227300                                 | 10,000.00                            | .05½   |
| 1934 | 1898632                   | 225810                                 | 10,000.00                            | .05½   |
| 1935 | 2091934                   | 226350                                 | 8,700.00                             | .05½   |
| 1936 | 2744667                   | 232400                                 | 8,000.00                             | .05½   |
| 1937 | 3034658                   | 225520                                 | 7,300.00                             | .04  |
| 1938 | 3038192                   | 238760                                 | 6,000.00                             | .04  |
| 1939 | 3247741                   | 244390                                 | 6,200.00                             | .04  |
| 1940 | 3436689                   | 245000                                 | 5,600.00                             | .04  |
| 1941 | 3920157                   | 283169                                 | 6,400.00                             | .04  |
| 1942 |                           | 285000E                                | 5,800.00                             | .04  |

E This is the estimated amount of KWH. to be used for  
Street lighting during 1942.

| Returned<br>to Town<br>to Reduce<br>Taxes | Outstand-<br>ing<br>Debt | Total cost<br>of<br>Plant | Value of<br>Plant after<br>Depreciation |
|---|--------------------------|---------------------------|---|
| \$  | \$45,000.00              | \$125,276.38              | \$107,695.59                            |
|   | 39,150.00                | 133,349.10                | 112,010.31                              |
|   | 33,300.00                | 140,657.19                | 113,984.44                              |
|   | 67,450.00                | 195,197.57                | 175,581.82                              |
|   | 58,600.00                | 203,922.10                | 179,591.43                              |
|   | 50,750.00                | 215,639.52                | 192,304.29                              |
|   | 78,900.00                | 277,451.34                | 269,998.22                              |
|   | 78,550.00                | 282,868.58                | 269,805.93                              |
|   | 66,700.00                | 297,997.87                | 278,859.17                              |
| 3,000.00                                  | 54,850.00                | 301,529.83                | 272,980.19                              |
|   | 68,000.00                | 301,208.27                | 266,375.84                              |
|   | 55,500.00                | 316,605.60                | 273,250.96                              |
|   | 38,000.00                | 332,321.40                | 278,620.63                              |
| 8,800.00                                  | 56,500.00                | 404,881.65                | 340,363.28                              |
| 10,000.00                                 | 45,000.00                | 409,547.26                | 332,882.44                              |
| 11,000.00                                 | 33,500.00                | 418,265.14                | 329,313.90                              |
| 11,000.00                                 | 23,000.00                | 428,583.67                | 329,355.94                              |
| 11,000.00                                 | 16,000.00                | 485,351.82                | 376,990.39                              |
| 11,000.00**                               | 9,000.00                 |                           |   |

Note:

\*\* To be paid in 1942.

## ELECTRIC LIGHT DEPARTMENT

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The generating capacity at the Power Plant was increased during the year 1941 by replacing the 350 Horse-power Deisel unit with a 1050 Horse-power unit. This change added 22% to the capacity of the Plant. The total capacity of the four units now installed is 3175 Horse-power. On account of the 14% increase in output during the past year this added horse-power was not installed any too soon, and for the first time in the history of the Department a major change was made without the aid of borrowed money in as much as this new unit was paid for by money in the Depreciation Fund and the operating account of the Department.

We wish to especially call to your attention the tables on Pages 24 and 25 of this report which show in detail the growth of the Plant, lowered street lighting costs, amount of money paid by the Department to the Town to help reduce the Tax Levy, the decrease in the Plant Debt and the steadily growing value of the Plant over a period of the last eighteen years.

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## WATER DEPARTMENT

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The water mains were extended through Fellows Road from the Proctor Estate to Candlewood Road thus eliminating two dead-ends and giving the opportunity to by-pass the supply of water at this section of the Town in case of emergency. At the present time there are new mains being installed

on Argilla Road and it is expected that this job will continue under the W. P. A. until the end of the road is reached.

The work in connection with a new source of supply of water by the underground well system is progressing and it is hoped that before the summer season these wells will be in operation.

JAMES EDWIN COLE, JR.

ALEXANDER B. C. MULHOLLAND

GEORGE E. HODGKINS

Water and Light Commission.

CHARLES A. MALLARD, Manager



## Rates In Effect December 31, 1941

---

### Domestic Service

|                            |                   |
|----------------------------|-------------------|
| 5½ c per KWH for the first | 25 KWH per month  |
| 4 c per KWH for the next   | 25 KWH per month  |
| 3 c per KWH for the next   | 100 KWH per month |
| 2 c per KWH for all over   | 150 KWH per month |

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

---

### Commercial Service

|                            |                     |
|----------------------------|---------------------|
| 5½ c per KWH for the first | 50 KWH per month    |
| 4 c per KWH for the next   | 300 KWH per month   |
| 3 c per KWH for the next   | 500 KWH per month   |
| 2½ c per KWH for the next  | 1000 KWH per month  |
| 2¼ c per KWH for the next  | 10000 KWH per month |
| 2 c per KWH for all over   | 11850 KWH per month |

Minimum charge \$1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.





TOWN OF IPSWICH

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Annual Report of the  
**SCHOOL COMMITTEE**



FOR THE YEAR  
**1941**

---

*Stanley A. Hull Printing Co.*



# SCHOOL COMMITTEE

---

|                                | Term Expires |
|--------------------------------|--------------|
| WILLIAM F. HAYES .....         | 1943         |
| REV. FREDERICK C. WILSON ..... | 1943         |
| PAUL RAUPACH .....             | 1942         |
| DR. FREDERICK C. WILDER .....  | 1942         |
| EARL EWING .....               | 1944         |
| HERMAN KYES .....              | 1944         |

---

|                            |                    |
|----------------------------|--------------------|
| WILLIAM F. HAYES .....     | Chairman           |
| FRANK L. COLLINS .....     | School Physician   |
| MURIEL E. RILEY, R.N. .... | School Nurse       |
| GEORGE W. TOZER .....      | Attendance Officer |

---

## SUB-COMMITTEES OF SCHOOL COMMITTEE

|                              |                            |
|------------------------------|----------------------------|
| Playground .....             | Dr. Wilder                 |
| Athletics .....              | Mr. Ewing and Mr. Raupach  |
| Finance .....                | Mr. Ewing and Mr. Kyes     |
| Textbooks and Teachers ..... | Mr. Raupach and Dr. Wilder |
| Supplies .....               | Mr. Wilson and Mr. Kyes    |
| Building and Grounds .....   | Mr. Wilson and Mr. Kyes    |
| Transportation .....         | Mr. Raupach and Dr. Wilder |
| Insurance .....              | Mr. Ewing and Mr. Wilson   |

The Chairman of the School Committee is ex-officio  
a member of all sub-committees.

---

HARRY S. MERSON

Superintendent and Purchasing Agent

GEORGE W. TOZER .....Clerk

OFFICE .....Manning School Building

OFFICE HOURS .....School Days from 3:30 to 5:00  
and by appointment



## REPORT OF SCHOOL COMMITTEE

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To the Citizens of Ipswich:

Each year a part of the annual Town Report is our section containing a record of the activities of the various schools located in the town. Because the report contains a comprehensive statement by the Superintendent and members of the faculty as to the scholastic ambitions of the schools, the report of your committee has generally been confined to a narrative of the condition of the material, supplies, and buildings under the jurisdiction of the committee. However, this year, we desire to deviate from the customary chronicle.

Every person is, and should realize that he is, an actual part of the present world-wide conflict, — not only for the part such person is to accomplish in the struggle, but for the anticipated accomplishment that will come to those who will carry out the results. That a democratic form of government will live is the present task; that it will be preserved is a problem to be faced by everyone. With this thought, your committee, while lending aid in every effort and assisting in every enthusiasm in the present perilous period, nevertheless is fully conscious of the truth that a democratic form of government can only survive when its people are sufficiently cognizant of its workings to make it a success.

Two classes of persons become citizens of our government; those who acquire it by an oath of allegiance, and those who receive it by birth. However, a mere

oath of allegiance is not sufficient for citizenship. An applicant for admission must satisfy an examiner that by education he has an understanding of the forms of government sufficient to warrant the applicant's becoming an active participant in processes of a democracy. Americanization classes by way of night schools are provided for those who have a desire to acquire an education preliminary to applying for citizenship. While this school has received more attention in recent years than formerly, your committee would welcome an increase in this department, with a corresponding interest by the public.

The group who have received citizenship by birth are necessarily the chief concern of your committee. This group comprises the persons who are to make democracy survive and preserve its institutions for others. The schools of today should receive more than passing concern by the public. Your committee feels that it should direct the attention of the voters to this most important obligation lest that at some late date the public might awake to the fact that the present generation is inadequately trained to meet their task.

It appears to be conceded in the present conflict that one of the major struggles confronting the people is whether the present form of government might endure. The youth are constantly being rushed into this struggle and are thereby having their normal mode of life interrupted. We feel we should, therefore, give more attention to the long range policies of our school system than might ordinarily be considered. This long range view should take into consideration the possibilities of interruptions caused by an all out effort in the present emergency. The materials necessary to a proper education

may become sparse. The teaching personnel may have their interests diverted. Problems not now foreseen may become matters of concern. However, your committee feels that its obligation as to the future is of such importance that the citizens of the town should be aware, in these times, of its fundamental duties.

In this report the entire committee wishes to incorporate its expression of appreciation to all who have in any way assisted us in the performance of our duties as your committee.

Respectfully submitted,

IPSWICH SCHOOL COMMITTEE,

William F. Hayes, Chairman.

**Years 1931-1941 inclusive.**

|                     | 1931         | 1932         | 1933         | 1934         | 1935         | 1936         | 1937         | 1938         | 1939         | 1940         | 1941         |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Expense     | \$ 4,961.99  | \$ 5,068.20  | \$ 5,058.08  | \$ 4,951.03  | \$ 6,035.10  | \$ 5,815.19  | \$ 6,905.62  | \$ 5,242.99  | \$ 5,155.80  | \$ 5,209.53  | \$ 5,318.67  |
| Teachers Salaries   | 69,907.84    | 70,486.13    | 68,915.08    | 68,022.54    | 66,782.28    | 65,540.27    | 67,960.18    | 68,635.44    | 67,399.80    | 65,630.08    | 65,097.62    |
| Americanization     |              |              |              |              |              |              |              |              |              |              |              |
| Classes             | 274.00       | 252.00       | 238.00       | 232.00       | 236.00       | 296.00       | 264.30       | 190.20       | 342.79       | 422.50       | 377.00       |
| Text Bks. & Sup.    | 8,137.76     | 4,134.91     | 3,391.88     | 3,949.65     | 4,661.41     | 5,895.90     | 4,054.04     | 3,317.42     | 3,716.79     | 4,988.21     | 4,902.34     |
| Libraries           |              |              |              |              |              | 79.79        | 269.60       | 96.97        |              |              |              |
| Tuition             | 1,501.61     | 1,518.46     | 978.72       | 1,054.42     | 1,419.47     | 809.21       | 384.80       | 831.86       | 516.83       | 328.86       | 645.60       |
| Transportation      | 7,689.31     | 9,527.84     | 9,192.00     | 9,007.77     | 8,966.83     | 8,166.01     | 7,874.50     | 8,075.75     | 7,587.11     | 6,812.77     | 6,842.27     |
| Janitor Service     | 4,465.99     | 4,510.60     | 4,452.19     | 4,522.60     | 4,491.00     | 4,738.85     | 6,778.40     | 6,796.00     | 6,796.00     | 6,790.20     | 6,807.60     |
| Fuel and Light      | 3,777.41     | 1,584.94     | 2,987.49     | 3,105.57     | 4,597.91     | 5,367.94     | 4,885.50     | 5,460.20     | 5,644.74     | 5,308.32     | 5,233.52     |
| Bldgs. and Grounds  | 4,471.09     | 1,764.98     | 4,048.22     | 4,772.67     | 1,901.62     | 3,467.94     | 4,809.50     | 5,048.12     | 5,644.74     | 5,143.02     | 5,143.02     |
| Furniture and Fur.  | 202.03       | 75.95        | 27.40        | 192.15       | 92.20        | 1,728.91     | 1,225.12     | 644.84       | 3,065.74     | 8,066.35     | 3,662.37     |
| Suppt of Truants    |              |              |              |              |              |              |              |              |              |              |              |
| Diplomas and Grad.  |              |              |              |              |              |              |              |              |              |              |              |
| Insurance           | 117.45       | 119.45       | 76.00        | 112.94       | 114.97       | 96.91        | 368.29       | 375.14       | 626.35       | 1,040.23     | 876.98       |
| Athletics           | 1,954.87     | 795.50       | 888.05       | 986.03       | 120.50       | 143.17       | 155.41       | 71.56        | 121.08       | 83.14        | 104.00       |
| Fire Alarm          | 714.67       | 556.99       | 633.14       | 188.91       | 1,100.02     | 1,646.59     | 1,993.13     | 279.70       | 1,697.14     | 622.81       | 959.24       |
| Health              |              |              |              | 983.81       |              |              |              |              |              |              |              |
| Total Expend.       | \$108,176.02 | \$100,395.45 | \$100,899.14 | \$102,084.12 | \$100,500.45 | \$103,882.65 | \$107,958.50 | \$104,362.53 | \$104,455.96 | \$104,673.04 | \$102,605.48 |
| Receipts:           |              |              |              |              |              |              |              |              |              |              |              |
| Mass. Inc. Tax      | 9,410.00     | 9,570.00     | 16,695.00    | 17,858.30    | 14,920.00    | 14,663.20    | 14,720.00    | 14,950.00    | 12,500.00    | 9,550.00     | 9,550.00     |
| Mass. Income Tax    |              |              |              |              |              |              |              |              |              |              |              |
| Rebate              |              |              | 11,605.00    |              |              |              |              |              |              |              |              |
| Tuition-Hamilton    |              |              |              |              |              |              |              |              |              |              |              |
| Tuition - Rowley    | 3,719.00     | 3,755.00     | 4,236.47     | 2,163.25     | 3,837.75     | 3,298.00     | 112.50       | 4,633.00     | 4,046.00     | 4,369.00     | 3,893.00     |
| Mass. Voc. Edu.     | 920.71       | 629.57       | 652.85       | 736.89       | 306.92       | 491.88       | 3,383.00     | 284.25       | 137.05       | 279.68       | 220.50       |
| Feefees             |              |              |              |              |              |              | 423.50       | 1,500.00     | 1,250.00     | 2,000.00     | 2,000.00     |
| Manning             |              |              |              |              |              |              | 500.00       | 500.00       | 250.00       |              |              |
| Manual Training     |              |              |              |              |              |              | 500.00       | 500.00       |              |              |              |
| Burley Insurance    |              |              |              |              |              |              | 500.00       | 500.00       |              |              |              |
| Salem Music         |              |              |              |              |              |              | 500.00       | 500.00       |              |              |              |
| Women's Club        |              |              |              |              |              |              |              | 85.91        |              | 7.63         |              |
| Miscellaneous       |              |              |              |              |              |              |              | 1,541.25     |              | 111.90       |              |
| Refund              | 127.56       | 134.00       |              |              | 965.97       |              | 5.75         | 36.10        | 2.00         |              | 22.63        |
| Mass. Amer. Classes |              |              |              |              |              |              | 8.68         | 159.00       | 127.59       | 162.00       | 189.00       |
| Boiler Sale         |              |              | 121.00       | 110.00       | 90.00        | 128.00       | 99.00        |              |              |              |              |
| Tuition-State Wards |              |              |              |              |              | 50.00        |              |              |              |              |              |
| Total Receipts      | \$14,177.27  | \$14,088.57  | \$33,310.32  | \$20,868.44  | \$20,120.64  | \$20,787.28  | \$22,315.35  | \$22,114.16  | \$18,575.58  | \$14,622.02  | \$13,931.70  |
| Unexpended Bal.     |              |              |              |              |              |              | 108.23       | 14.72        |              | 26.96        | 24.21        |
| Net Cost            | \$93,938.75  | \$86,306.88  | \$67,588.82  | \$81,215.68  | \$80,379.81  | \$83,095.37  | \$85,751.38  | \$82,265.09  | \$85,880.38  | \$87,851.02  | \$86,664.28  |
| Number of Pupils    | 1,504        | 1,507.       | 1,425        | 1,409        | 1,400        | 1,326        | 1,267.00     | 1,240.00     | 1,237.00     | *1,200       | 1,153        |
| Net Cost per        | 62.50        | 57.27        | 47.43        | 57.64        | 57.41        | 62.66        | 67.68        | 66.34        | 69.42        | 73.21        | 75.17        |
| Pupil enrolled      |              |              |              |              |              |              |              |              |              |              |              |



## SUPERINTENDENT'S REPORT

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To the School Committee of Ipswich,

Gentlemen:

In the school reports of 1939 and 1940 there are discussions, as detailed as space would allow, of the development of certain aspects of our school program: the work in reading, the development of the program of studies, the testing program, the curricular and extra curricula activities of the high school, the practical and domestic arts program in the junior and senior high schools, the health program. These reports are on file and are available for any who wish to review them. We beg leave, in this school report, to make mention of those factors which have influenced our school program and policy since those things were written.

### CHANGES IN PERSONNEL

During the summer of 1941, five teachers submitted their resignations. These teachers are named below in the order of the length of their service.

**Miss Lucy Ardelle Kimball** retired from teaching after forty-five years of service — all of them in Ipswich with the exception of an interlude of 10 years during which she taught in the schools of Swampscott. Teaching as she did during all her adult life exclusively in the first grade, she became adept at the difficult and exceedingly important task of guiding young children in that transitional period when, upon entering school,

they are first confronted with social disciplines. Liberally endowed with the tact and sympathy that characterize the great teacher, she managed, as I have been privileged to observe, to inculcate into her pupils those New England virtues which distinguish her character. She demanded and managed to maintain in her classroom a discipline (which she herself had mastered) based upon a decent respect for the rights of others. Her pupils, therefore, left her classroom with a proper understanding of their importance, with a mastery of fundamentals, and with the habit of success.

I can testify that she, who had seen so many "systems" come and go and return again, gave evidence of none of the spirit that there is "nothing new under the sun." For her, each class was a new and exciting challenge, which she accepted with all the enthusiasm of a neophyte. It was a constant source of inspiration and education to me, a very young and somewhat inexperienced superintendent, to sit with her surrounded by children, and listen to her talk about some new technique, mined from her wide reading and adapted to her work with what she had found to be a particularly troublesome case.

It can be estimated roughly that no less than twelve hundred children (some of them the fathers and even the father's fathers of those whom she taught but yesterday) have come under Miss Kimball's influence during her years of teaching in our town. The effect which she must therefore have had on our community life is wonderful to think of.

I am proud as one of her co-workers to have this opportunity to comment on her service, and as a citizen



of Ipswich, to wish her long years of happiness in her retirement.

**Miss Mary Nourse**, who had taught in the Shatswell School, Sixth Grade for fifteen years, resigned to be married.

**Mr. Arthur Danielson**, for three years director of the Industrial Arts course in the senior and junior high schools in Ipswich, resigned to accept the position of principal of the senior and junior high school in Pittsfield, New Hampshire.

**Mr. Frank Davis**, teacher of English in the Ipswich High School, resigned to accept a similar position in the Danvers, Massachusetts, High School.

**Mr. Herbert Downs**, teacher of graphic and industrial arts in the Ipswich Senior and Junior High Schools resigned to accept a similar position in one of the junior high schools in Newton, Massachusetts.

## NEW APPOINTMENTS AND ASSIGNMENTS

**Mr. Lawrence Quanstrom**, who had taught wood working in the East Boston School of Art for eight years, was appointed teacher of **Industrial Arts**.

**Mr. Bertram Bennett**, a graduate of Fitchburg State Teachers College, class of 1941, was appointed teacher of printing and mechanical drawing. Mr. Bennett has also taken over the duty of coaching basketball.

**Miss Hazel Huston**, who attended Michigan State University and graduated from the Possé College of physical education, class of 1940, was appointed teacher of

girls' physical education in the High School. She also teaches Biology.

**Miss Miriam Hayman**, a graduate of Ipswich High School and of Salem Teachers' College, class of 1941, majoring in primary education, was appointed teacher in Ipswich and assigned to a primary class at the Shatswell School.

No new appointment was made to fill the position left vacant by the resignation of Miss Nourse. Because of reduced enrollment in the junior high school, Miss Alice Ciolek was transferred from the Winthrop School to the Shatswell School, where she was assigned to teach Grade VI.

### CHANGE IN SCHOOL HOURS

At the opening of school this fall the new schedule for opening and closing of the elementary schools, as approved by the School Committee, was put into effect. Though no reduction was made in the length of the school day, a longer period of time was made available to teachers after school hours for the assistance of retarded pupils and for the promotion of extra-school activities among the youngsters.

Not the least of the benefits deriving from the new schedule has been the equalizing of the length of the periods in the junior high school.

### PROGRAM OF STUDIES

Last year we commented favorably on the Committee's policy of investing in textbooks and teaching aids. We emphasized then the necessity for having in the classroom a variety of materials and books which could be used to stimulate work on different levels of accomplishment.

As a result of this policy the work in most classrooms throughout the schools has been considerably enriched. In the elementary schools, also, it has been possible to implement the outlines in language and number work which were adopted last year. In consequence, the outlines are being generally followed.

In addition to these things which we described last year, we have been enabled to introduce a program of learning experiences in science as an integral part of our elementary school program. If it serves the purpose we have in mind, it will give meaning and enrichment to other areas of learning such as safety, health, the social studies, mathematics, and the language arts. It should stimulate pupils to perform simple experiments, to engage in individual and group projects, to make field trips, and to carry on other worthwhile activities. This program is being admirably supplemented by the nature lore lectures which are given in the elementary schools every other week by a botanist from the Massachusetts Audubon Society.

## THE JUNIOR HIGH SCHOOL

Because of the revised schedules for the opening and closing of schools, it was possible for the junior high school principal to devise a schedule of classes, which made for a more efficient distribution of time and for a better arrangement of teacher schedules than was hitherto possible.

As a result, the time-allotments devoted to the several studies in the curriculum were modified to give greater emphasis to those areas of learning in which we

had discovered weaknesses. Thus, in the 1942 program the time allotted to language activities was increased by 25% over that allotted in 1941; that devoted to arithmetic by about 20%. Required physical education is given two periods a week to both girls and boys. Provision has been made for supervised study periods during school hours for each pupil. A socialized home room program is carried on once a week. A schedule of topics about which these programs are to be built is made out by the principal six months in advance. Each home room is responsible for an assembly program once every two months. This assembly program is the culminating activity of the home room work.

The junior high school schedule now in operation is based on the assumption that the pupils should do, besides their work in school, homework requiring from thirty minutes to an hour each night. To ensure this result, a schedule for homework assignments has been submitted to each teacher. These, we understand, are being adhered to.

This year, full use is being made of the Manning hall as a gymnasium as well as an auditorium. Under the direction of Mr. Pickard recreational basketball is carried on after school hours from 3:00 p.m. until 5:30 p.m. Nearly every boy in the seventh and eighth grades returns voluntarily for this activity at least one afternoon a week.

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## DEFENSE ACTIVITIES

Since the war started, the schools have incorporated in their program a number of activities, which though seemingly insignificant, have helped to focus attention on the defense effort, to teach habits of thrift, and (in the upper grades in particular) to teach certain habits and skills which might be useful in the period into which we shall soon enter.

1. A program for collecting waste paper has been carried out in the elementary schools and in the high school.
2. Defense Stamp banks have been established in several of the elementary schools. Nearly one hundred dollars' worth of stamps a week have been purchased by children in the elementary schools since this project was started.
3. In the arts and crafts project in the schools, lessons have been given in knitting and in making other articles prescribed by the Junior Red Cross.
4. Throughout the schools, increased emphasis has been given to health education and hygiene.
5. In the high school Domestic Arts classes some emphasis has been given to developing diets which might be healthful and economical even under conditions of relatively severe food rationing.

6. A Red Cross course in first aid is being taught by the School Nurse in connection with the junior and senior Domestic Arts classes.
7. A Red Cross course in first aid, open to any pupil who wishes to take it, is planned to be given in February.
8. The Industrial Arts department has attempted to cooperate with civilian defense agencies in the making of such necessary equipment as would come within the scope of their school work.
9. A number of rooms have been made available in the schools for the use of certain defense units.

### AIR RAID PRECAUTION

The best that can be said of any plans which can now be offered for air raid precaution in the several schools is that they have grown out of some study of the best information and advice which we are at present able to obtain. We refrain from describing them in detail in a report like this for fear of thereby attributing to them a quality of permanency which we do not intend them to have. Certainly the plans shall be modified and enlarged as experience shall dictate.

The main assumption upon which we have based our preparations is that pupils should not be dismissed from school during or immediately prior to an air raid alarm. This assumption is in conformity with the opinions we have received from responsible state and fed-



eral defense officials, and it is agreeable to the wishes of the local defense committee. The great majority of those who have studied the problem agree that to send pupils into the open, in large concentrations, and without protection would be not only to subject them to unnecessary danger, but also to create a traffic condition likely to hamper necessary defense activities.

To ensure the safety of the children while in the school building, refuges have been decided upon and are being equipped. Appropriate signals for repairing to the refuge or to evacuate the buildings have been decided upon, and reaction to these signals under varying conditions has been rehearsed; mainly, the children are being taught, through various exercises, to react quickly to whatever directions they may be given.

### PHYSICAL EDUCATION IN THE HIGH SCHOOL

For some years the school authorities in Ipswich have opined that there was lacking in our high school an organized program of health education and physical instruction.

During the summer of 1941, however, there were several changes in the teaching force. This condition together with an anticipated slight decrease in enrollment in the high school, made possible the re-assignment of teacher schedules and the introduction of a program of required physical education for all pupils in the high school. A woman teacher, with specific training to direct this work, was engaged to organize the program for girls. Mr. Conary was given the additional assignment of developing the boys' activities.

It is still too early to assess the effects of the specific program now being carried on. It is our hope, however, that the regimen of prescribed and carefully directed exercise will tend to develop in our youngsters these habits of health and hygiene which will be so necessary in the difficult period through which we shall pass.

### THE RESPONSIBILITIES OF THE HIGH SCHOOL

In our last annual report we described in some detail a number of the activities which fall within the scope of our high school program. Some of the changes that have occurred since then have been touched upon elsewhere in this report. There is, however, one other significant change in the pupils which perhaps more than anything else has influenced the work of the schools during the past months. It is their visibly altered outlook on the world beyond school.

For more than a decade youngsters of high school age have understood that the future for them was a pretty hopeless consideration. They have suffered one of the most agonizing afflictions that youth can experience — the feeling that they are not needed. Time and again they have been classified as the inept young—who (together with the old — and the technologically unemployed) were our “national problems.” All subconsciously, perhaps, they have absorbed the feeling that they were being merely tolerated by a society bent upon making a virtue out of dependency. In their own defense, youth tended to shield themselves with a thick but very vulnerable armor of cynicism, the nature of which was reflected in a much publicized slogan adopted by a high school class in a distant state a few years ago: “W.P.A., here we come!”

Indulging in the inalienable right of elders (actual or imagined) since the world began, our school people worried about these youth, and the schools expended some effort, with what sometimes appeared to be discouraging results, trying to emphasize the solid satisfaction that might ensue from hard work and rigid self-discipline. Often, however, we advocated frankly that many pupils remain in school, not because their accomplishment warranted it, but because there was no alternative occupation that we could recommend; and we confess to an occasional sense of guilt that by sometimes condoning poor performance, by often accepting something less than the best of which a boy or girl was capable, we were contributing palpably to an already bad condition.

If we judge correctly, these conditions are changing. Youth is discovering that they, like everyone else, have a tremendous job to do. They are again a part of things. They are no longer "economic encumbrances," but real national assets. To those of us who saw them first in school but a short time ago, it is an inspiring and rather touching thing to observe with what enthusiasm and courage they have accepted the tasks which they have been given in the universities, in the factories and offices, and in the armed forces of our country. And we are beginning to feel that at least some of the worry about them was needless.

Nor do the youngsters in high school seem to be less affected than those who have graduated. We are informed that more serious work is being accomplished in the high school classes and in the outside activities than at any time in recent years.

To direct this renewed effort and to stimulate among our pupils some responsible and intelligent thinking about the decisions which they will be called upon to make, it would seem to us, is a defense job of the first magnitude. Not even our professional prophets can tell whether this war will end late or soon; but there is one thing that even the least prophetic among us knows—that the effects of this war will last throughout the lives of the generation now in school and of the generation that will come after them. The solution of these post war problems (as well as the mastery of the technical problems incident to waging a victorious war) will demand the exercise among our people of those disciplines which it is the duty of institutions like the school to cultivate.

It is for this reason that we commend to the attention of the committee the enormous importance in these times of the work in which our high school is engaged. It is for this reason also that, with all due deference to other needs, we argue the need for continuance of the support of public education even in these times.

### SALARY SCHEDULE

Since September of 1941, the school committee has been engaged in a rather extensive study of methods of teacher compensation. Since this question has an ultimate bearing on the quality of education which our schools will be enabled to offer in the future, we presume to incorporate in this report a chronicle of the steps by which we have observed the committee to have arrived at its conclusion.



The data upon which the study of the committee was based were compiled before the close of the year, 1941. They then appeared to indicate:

1. That no systematic schedule for compensations and increments for teachers has been in effect in Ipswich for a decade or more.
2. There are, therefore, great and unjustifiable differentials between salaries of Ipswich teachers of similar preparation, experience, and relative value to the school organization.
3. (a) In general that the median and average salaries paid to Ipswich teachers is considerably below the national and state median and average salaries for teachers in similar classifications.  
  
(b) That the median and average salaries in the several teacher classifications is lower than those of the median and average salaries in the other towns of the state in the population range of Ipswich.  
  
(c) That in most classifications the median and average salaries of Ipswich teachers is below those in the twenty-five towns in the state with the per-pupil valuation similar to that of Ipswich.

Since the beginning of the war these discrepancies, apparent at the time the figures were compiled, are being accentuated by the raising of teacher salary standards throughout the state—caused by an imminent shortage of teachers. The following facts which have come to the school committee are pertinent to the situation:

1. In 14 of the twenty-five towns in the per-pupil valuation class of Ipswich, general salary increases of from 2½% to 15%, or blanket increases of \$100 or \$200, have been given or have been recommended by school committees.

2. The National Director of Selective Service has issued a memorandum to draft boards, recommending that serious consideration be given to the deferment of certain classes of secondary school teachers because of the reduced number of them which is available.
3. The National Education Association has advised the school committee that between 5,000 and 18,000 emergency teachers' certificates will be granted in 1942, permitting teachers to enter the profession at lowered standards.
4. Even in the summer of 1941, the Ipswich School Committee made seven consecutive appointments to fill three vacancies in the teaching staff.

The school committee undertook to examine the data on teachers' salaries with no predilection toward the conclusion that a salary schedule should be adopted. In fact, the Committee felt some skepticism toward the idea of salary schedules in general. However, in their investigations the committee had occasion to study the experience of many communities in disposing of the problem of teacher compensation, and they were impressed by the enormous increase in recent years of the number of communities which have adopted some form of salary schedule as a basis of compensating public school personnel. In Massachusetts alone, for instance, but 89 town of the total of 355 in the state have no defined policy of salary scheduling; and the majority of these are towns in which salaries are depressed, and the turn-over of teachers, accelerated.

The Committee was interested to investigate the considerations which might explain this wide acceptance of the principle of salary scheduling. The following



factors and the implications thereof appealed to the committee as justifying the adoption of a salary schedule as a policy upon which to plan the future:

1. There seems to be an increasing realization among students of the problem that it is impossible objectively to measure the relative efficiency of teachers; it seems, therefore, to be generally agreed that no effective system of compensation should be based primarily upon supposed efficiencies. An attempt to do so can result only in injustice and in shattered morale among the teaching force.
2. Teachers are public servants, paid from public funds and, therefore, are necessarily limited in their financial growth by the amount which the taxpayers will provide. They are, nevertheless, required to live respectably, dress neatly, and participate sufficiently in the life of the community to maintain their usefulness to the schools and to the children of the town. To counterbalance their limited financial horizons, teachers are entitled to a more definite opportunity to budget their future than the person in private life who gambles for greater rewards. This condition obtains in other branches of public life. It would seem to have considerable applicability to teachers.
3. Since teachers are engaged by the public (through the school committee) and may be advanced or dismissed at the discretion (within prescribed limits) of the public which hires them, it is indispensable to a healthy morale that these teachers have some assurance that advancement is based impersonally upon satisfactory service and is not contingent upon changing social, political, or religious prejudices. A fixed policy of compensation, while not legally binding on successive committees, would provide moral assurance to that end.

4. The existence of a definite long range policy would greatly facilitate the preparation of the annual budget for salaries of personnel. Collaterally, it would assist the fiscal authorities of the town to plan their expenditures in advance.

The force of all these considerations and the various ramifications thereof have led the school committee to favor a long term policy with reference to teacher compensation. Such a policy should, they feel, be aimed, first, at setting up a sounder and more equitable basis for teacher compensation than now obtains in the school department; second, at progressively diminishing what appear to be unfair differentials between salaries of teachers of similar training, experience, and value to the school organizations; and, third, at providing an incentive for the teachers to continue their professional growth by organized study and by participation in educational activities.

The committee had in mind, of course, that the attainment of these objectives could be seriously limited by a number of factors, not the least of which is the ability and the desire of the community to pay. However, the economic law of supply and demand implies that (cost of living and all that, aside) the maximums and automatic increments for teachers in Ipswich should compare favorably with those in communities of similar financial assets and educational responsibilities; for it is with such towns that Ipswich might reasonably be expected to compete for teacher personnel.

At the same time the committee had no desire to set up a policy which might result (now or in the future) in a total school budget seriously out of line with school budgets in towns in the general classification of Ipswich. To keep within these prescribed limits, would probably be to pursue a very safe and reasonably sound fiscal policy which would ensure the maintenance of a modicum of competency among the personnel of the school organization.

It is with these objectives and limitations in mind that the school committee has presented to the finance committee for their consideration, a proposed salary schedule form, which seems to us to be a business-like and fairly reasonable basis for working out a difficult problem.

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In conclusion we should like here to thank the many citizens of Ipswich, who through their various expressions of interest and good will, have helped to make the work of the schools more effective.

Respectfully submitted,

HARRY S. MERSON,

Superintendent.

## IPSWICH SCHOOL REPORT

# ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1931 TO 1941

| Grade       | 1931 | 1932 | 1933 | 1934 | 1935 | 1936 | 1937 | 1938 | 1939 | 1940 | 1941 |
|-------------|------|------|------|------|------|------|------|------|------|------|------|
| I.          | 124  | 123  | 75   | 111  | 115  | 95   | 105  | 78   | 79   | 82   | 86   |
| II.         | 164  | 122  | 109  | 87   | 100  | 106  | 60   | 89   | 84   | 75   | 77   |
| III.        | 145  | 161  | 129  | 112  | 88   | 100  | 105  | 90   | 94   | 81   | 78   |
| IV.         | 144  | 149  | 178  | 150  | 121  | 100  | 112  | 94   | 91   | 103  | 87   |
| V.          | 169  | 157  | 164  | 162  | 149  | 126  | 97   | 120  | 101  | 89   | 105  |
| VI.         | 157  | 154  | 160  | 163  | 139  | 167  | 127  | 90   | 116  | 96   | 88   |
| VII.        | 154  | 134  | 142  | 131  | 222  | 162  | 157  | 144  | 115  | 127  | 98   |
| VIII.       | 102  | 137  | 121  | 157  | 103  | 118  | 126  | 119  | 121  | 97   | 124  |
| IX.         | 128  | 112  | 122  | 105  | 124  | 112  | 138  | 144  | 136  | 147  | 126  |
| X.          | 86   | 109  | 90   | 101  | 116  | 101  | 100  | 116  | 124  | 111  | 103  |
| XI.         | 82   | 75   | 80   | 73   | 59   | 74   | 74   | 80   | 89   | 96   | 88   |
| XII.        | 43   | 64   | 45   | 54   | 54   | 61   | 56   | 68   | 74   | 89   | 88   |
| P. G.       | 6    | 10   | 10   | 3    | 10   | 4    | 10   | 8    | 13   | 7    | 5    |
| Totals      | 1504 | 1507 | 1425 | 1409 | 1400 | 1326 | 1267 | 1240 | 1237 | 1200 | 1153 |
| Annual Inc. | *6   | 2    | *82  | *16  | *9   | *74  | *59  | *27  | *3   | *37  | *47  |

\*Decrease.

Americanization Classes: 1932-33, 43; 1933-34, 51; 1934-35, 42;  
1935-36, 68; 1936-37, 39; 1937-38, 88; 1938-39, 88; 1939-40, 86;  
1940-41,



## MEMBERSHIP BY AGE AND GRADE

## BOYS

| GRADE  | 5 | 6  | 7  | 8  | 9  | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | TOTAL |
|--------|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| I.     | 4 | 34 | 5  | 1  |    |    |    |    |    |    |    |    |    |    |    | 44    |
| II.    |   | 7  | 29 | 5  |    |    |    |    |    |    |    |    |    |    |    | 41    |
| III.   |   |    | 6  | 18 | 5  | 6  | 1  |    |    |    |    |    |    |    |    | 36    |
| IV.    |   |    | 1  | 8  | 20 | 9  | 3  | 1  |    |    |    |    |    |    |    | 42    |
| V.     |   |    |    |    | 5  | 28 | 16 | 5  | 3  | 1  |    |    |    |    |    | 58    |
| VI.    |   |    |    |    |    | 3  | 26 | 9  | 6  | 3  |    |    | 1  |    |    | 48    |
| VII.   |   |    |    |    |    |    | 9  | 20 | 3  | 11 | 3  |    |    |    |    | 46    |
| VIII.  |   |    |    |    |    |    | 1  | 10 | 20 | 15 | 10 | 5  | 1  |    |    | 62    |
| IX.    |   |    |    |    |    |    |    |    | 13 | 24 | 20 | 11 | 4  |    |    | 72    |
| X.     |   |    |    |    |    |    |    |    |    | 14 | 17 | 15 | 9  | 2  |    | 57    |
| XI.    |   |    |    |    |    |    |    |    |    |    | 9  | 19 | 8  | 5  | 2  | 43    |
| XII.   |   |    |    |    |    |    |    |    |    |    | 1  | 11 | 13 | 9  | 1  | 35    |
| P. G.  |   |    |    |    |    |    |    |    |    |    |    |    | 2  |    |    | 2     |
| TOTALS | 4 | 41 | 41 | 32 | 30 | 46 | 56 | 45 | 45 | 68 | 60 | 61 | 38 | 16 | 3  | 586   |

## GIRLS

| GRADE  | 5 | 6  | 7  | 8  | 9  | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | TOTAL |
|--------|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-------|
| I.     | 6 | 35 | 1  |    |    |    |    |    |    |    |    |    |    |    |    | 42    |
| II.    |   | 9  | 24 | 1  | 1  | 1  |    |    |    |    |    |    |    |    |    | 36    |
| III.   |   |    | 5  | 33 | 3  |    |    | 1  |    |    |    |    |    |    |    | 42    |
| IV.    |   |    |    | 11 | 28 | 4  | 2  |    |    |    |    |    |    |    |    | 45    |
| V.     |   |    |    |    | 8  | 30 | 5  | 2  | 2  |    |    |    |    |    |    | 47    |
| VI.    |   |    |    |    |    | 10 | 19 | 8  | 2  | 1  |    |    |    |    |    | 40    |
| VII.   |   |    |    |    |    |    | 8  | 27 | 10 | 5  | 2  |    |    |    |    | 52    |
| VIII.  |   |    |    |    |    |    |    | 16 | 27 | 12 | 5  | 2  |    |    |    | 62    |
| IX.    |   |    |    |    |    |    |    | 1  | 10 | 17 | 12 | 11 | 3  |    |    | 54    |
| X.     |   |    |    |    |    |    |    |    | 2  | 19 | 15 | 6  | 1  | 3  |    | 46    |
| XI.    |   |    |    |    |    |    |    |    |    | 3  | 16 | 13 | 11 | 2  |    | 45    |
| XII.   |   |    |    |    |    |    |    |    |    |    |    | 23 | 17 | 12 | 1  | 53    |
| P. G.  |   |    |    |    |    |    |    |    |    |    |    |    | 3  |    |    | 3     |
| TOTALS | 6 | 44 | 30 | 45 | 40 | 45 | 34 | 55 | 53 | 57 | 50 | 55 | 35 | 17 | 1  | 567   |

TOTAL MEMBERSHIP — 1,153

## GENERAL ANNOUNCEMENTS

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### **Meetings of the Committee:**

Regular meetings of the School Committee are held on the 3rd Thursday of each month at the Manning School at 8:00 P. M.

### **Entrance Age:**

No child shall be admitted to school in September unless he has reached the age of six on or before the first of January following the opening of school.

### **Birth Certificates:**

A birth certificate is required for entrance to the first grade.

### **Vaccination:**

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 15: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

### **Employment Certificates:**

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week day at the office of the Superintendent of Schools.



**A STATEMENT RELATIVE TO NO-SCHOOL SIGNALS**

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4 blasts of the fire whistle with the street lights on for 5 minutes at 7:30 means—

NO SCHOOL — ALL SCHOOLS — ALL DAY  
(with radio announcement from Station WESX  
if possible)

4 blasts of the fire whistle with the street lights on for 5 minutes at 8:00 A.M. means—

NO SCHOOL—FIRST 8 GRADES FOR THE MORNING  
SESSION

4 blasts of the whistle with the lights at 11:30 A.M.  
means—

NO AFTERNOON SESSION FOR THE FIRST EIGHT  
GRADES

If the whistle does not sound and the lights do not come on at 11:30, the school busses will appear at approximately as many minutes before the opening of the schools in the afternoon as they do in the morning. For example: if the school bus appears at your home at 8:15 or 30 minutes before school opens in the morning, the school bus should appear about 12:45 (a quarter of an hour before 1 o'clock) or 30 minutes before 1:15 the time of the opening in the afternoon.

If the whistle sounded at 7:30 for no school, all schools, all day, whistle will not sound at 11:30.

If school was in session in the morning and if for any reason it is to be dismissed for the afternoon, pupils will be informed in their various rooms.

If a storm should break during the noon hour after dismissal at noon, 4 blasts of the whistle will be given with the lights on at 12:30 P.M.

Obviously we cannot blow the no-school signals for every storm. Parents should reserve the right to keep their children home in stormy weather if in their own judgment they feel that the pupils ought not to go out.

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### SCHOOL CALENDAR FOR 1941 - 1942

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| TERM         | BEGINS                  | CLOSES            |
|--------------|-------------------------|-------------------|
| Winter ..... | December 29, 1941 ..... | February 20, 1942 |
| Spring ..... | March 2, 1942 .....     | April 17, 1942    |
| Summer ..... | April 27, 1942 .....    | June 18, 1942     |
| Fall .....   | September 9, 1942       |                   |

Teachers are expected to report at the Manning School at 9 a.m., Tuesday, September 8, 1942.

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### HOLIDAYS

Every Saturday; October 12 (Columbus Day); November 11 (Armistice Day); Teachers' Convention Day; November 27 and 28 (Thanksgiving); Good Friday; May 30 (Memorial Day).

**LIST OF TEACHERS IN IPSWICH  
PUBLIC SCHOOLS**

---

Harry S. Merson, Superintendent

**High**

Ralph C. Whipple, Principal

|                     |                     |
|---------------------|---------------------|
| Robert D. Conary    | Helen Brown         |
| E. Margaret Allen   | Alice Yagjian       |
| Helen J. Blodgett   | Hazel Huston        |
| M. Katherine Blood  | Anne Patch          |
| James M. Burke      | Helen B. Fitzgerald |
| Marion F. Whitney   | (part time)         |
| Elizabeth P. Glover | Bertram Bennett     |
| Mrs. Ruth A. Lord   | (part time)         |
| Hazel E. Manzer     | Lawrence Quanstrom  |

**Winthrop - Manning**

Katherine F. Sullivan, Principal

**WINTHROP**

**MANNING**

|                             |                          |
|-----------------------------|--------------------------|
| Violet L. Hawkins           | Mrs. Lena J. Atherley    |
| Jennie A. Johnson           | Frances Cogswell         |
| Mrs. Blanche E. J. Leighton | Lucy A. Hill             |
| Blanche L. Oxner            | Rosamond Reilly          |
| Margaret Phelan             | Mrs. Helen B. Fitzgerald |
| Frederick Pickard           | (part time)              |
|                             | Bertram Bennett          |
|                             | (part time)              |

**Burley**

|                                 |                      |
|---------------------------------|----------------------|
| Mrs. Nellie T. Smith, Principal |                      |
| Nellie J. Sojka                 | Mrs. Margaret Howard |
| Anne E. Friend                  | Ruth Gilday          |
| Mrs. Elizabeth C. Weare         | Ruth Brown           |

**Shatswell**

|                                     |               |
|-------------------------------------|---------------|
| Mrs. Augusta A. Grenache, Principal |               |
| Ethel M. Archer                     | Mary Bond     |
| Ruth F. Joyce                       | Norma Paige   |
| Mrs. Hilda J. Schofield             | Miriam Hayman |

**Payne**

|  |                 |
|--|-----------------|
| Grace A. Bowlen, Principal             | Francis A. Ross |
| Zelda M. Hayes, Art Supervisor         |                 |
| Arthur H. Tozer, Music Supervisor      |                 |
| Dr. Frank L. Collins, School Physician |                 |
| Muriel E. Riley, School Nurse          |                 |

**Janitors :**

Albert Waite, High School  
 Mrs. Margaret Scott, High School  
 Lawrence Gwinn, Winthrop School  
 Frances Perkins, Manning School  
 Arthur Grant, Burley School  
 Warren Grant, Shatswell School  
 George Tozer, Payne School

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